

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations and
Schedule of Pension Amounts by Employer

As of and For the Year Ended December 31, 2016



Dave Yost • Auditor of State

The Retirement Board
Ohio Police & Fire Pension Fund
140 East Town Street
Columbus, Ohio 43215

We have reviewed the *Independent Auditor's Report* for the GASB 68 related schedules of the Ohio Police & Fire Pension Fund, Franklin County, prepared by RSM US LLP, for the audit period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ohio Police & Fire Pension Fund is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

September 13, 2017

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Contents

Independent Auditor's Report	1-2
Schedule of Employer Allocations	3-22
Schedule of Pension Amounts by Employer	23-40
Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer	41-46

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RSM US LLP

Independent Auditor's Report

The Retirement Board
Ohio Police & Fire Pension Fund
and The Honorable Dave Yost
Columbus, Ohio

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2016, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2016, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Independent Auditor's Report (Continued)

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2016, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2016, and our report thereon, dated June 28, 2017, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Ohio Police & Fire Pension Fund's management, and Ohio Police & Fire Pension Fund's employers as of and for the year ended December 31, 2016 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Columbus, Ohio
August 24, 2017

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 14,299	0.003142%
0002P	63,611	0.013976%
0003P	10,659	0.002342%
0006F	6,041,901	1.327472%
0006P	6,195,959	1.361320%
0009F	200,576	0.044069%
0010F	416,890	0.091595%
0010P	514,113	0.112956%
0011P	302,986	0.066569%
0012P	40,855	0.008976%
0013P	284,475	0.062502%
0014F	1,275,985	0.280348%
0015P	23,291	0.005117%
0016P	13,901	0.003054%
0017P	12,758	0.002803%
0019P	30,208	0.006637%
0020F	14,753	0.003241%
0020P	88,315	0.019404%
0021P	454	0.000100%
0022F	488,475	0.107323%
0022P	346,009	0.076022%
0023P	13,066	0.002871%
0024F	350,797	0.077074%
0024P	387,197	0.085071%
0025F	214,671	0.047166%
0026P	84,065	0.018470%
0027F	397,700	0.087379%
0027P	354,969	0.077991%
0028P	5,963	0.001310%
0029F	392,510	0.086239%
0029P	417,220	0.091668%
0030F	302,863	0.066542%
0031F	679,892	0.149380%
0031P	595,308	0.130796%
0032F	576,406	0.126643%
0032P	447,474	0.098315%
0035P	27,193	0.005975%
0036F	748,994	0.164562%
0036P	548,104	0.120424%
0037P	51,187	0.011246%
0039P	37,018	0.008133%
0040F	207,554	0.045602%
0041F	489,840	0.107623%
0041P	356,888	0.078412%
0042F	145,986	0.032075%
0045F	992,183	0.217993%
0045P	798,051	0.175341%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0047F	-	0.000000%
0047P	784,494	0.172362%
0048F	1,150,680	0.252817%
0050F	569,653	0.125159%
0050P	493,830	0.108500%
0051F	511,893	0.112468%
0051P	427,976	0.094031%
0052P	56,401	0.012392%
0053F	131,152	0.028816%
0053P	184,948	0.040635%
0054F	279,431	0.061394%
0054P	307,735	0.067613%
0055F	68,133	0.014970%
0055P	157,327	0.034567%
0056P	29,316	0.006441%
0057P	115,461	0.025368%
0058P	49,868	0.010956%
0059F	529,075	0.116244%
0059P	474,622	0.104280%
0060P	6,815	0.001497%
0061P	35,983	0.007906%
0063P	19,738	0.004337%
0064P	538,531	0.118321%
0065P	57,549	0.012644%
0066F	284,940	0.062604%
0069F	582,647	0.128014%
0069P	660,669	0.145156%
0070P	69,064	0.015174%
0071F	537,763	0.118152%
0072P	47,307	0.010394%
0073P	8,562	0.001881%
0074F	890,450	0.195641%
0074P	588,315	0.129259%
0077P	171,690	0.037722%
0078F	292,556	0.064278%
0078P	444,963	0.097763%
0080P	46,054	0.010119%
0081P	37,446	0.008227%
0083F	384,184	0.084410%
0083P	504,407	0.110824%
0084F	649,330	0.142665%
0084P	582,676	0.128020%
0085F	83,918	0.018438%
0086F	475,285	0.104425%
0086P	516,168	0.113408%
0087P	204,768	0.044990%
0089F	18,281	0.004017%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0089P	137,708	0.030256%
0090F	518,639	0.113951%
0090P	632,117	0.138883%
0091F	73,024	0.016044%
0091P	185,586	0.040775%
0093P	15,989	0.003513%
0094F	227,213	0.049921%
0094P	232,103	0.050996%
0095P	22,995	0.005052%
0096F	238,872	0.052483%
0098P	13,793	0.003031%
0099F	-	0.000000%
0099P	48,481	0.010652%
0101F	280,352	0.061596%
0101P	240,114	0.052756%
0102P	19,680	0.004324%
0103F	52,969	0.011638%
0103P	152,267	0.033455%
0104P	116,069	0.025502%
0106P	212,794	0.046753%
0107F	2,168,350	0.476410%
0107P	1,926,380	0.423247%
0108F	194,264	0.042682%
0109F	92,069	0.020229%
0110P	33,694	0.007403%
0111F	-	0.000000%
0111P	72,628	0.015957%
0112F	56,645	0.012445%
0113P	65,399	0.014369%
0115P	49,265	0.010824%
0116P	1,105	0.000243%
0117P	29,703	0.006526%
0118F	235,457	0.051732%
0118P	178,101	0.039131%
0120P	666,143	0.146359%
0121P	185,620	0.040783%
0122F	93,831	0.020616%
0123P	175,784	0.038622%
0126F	137,827	0.030282%
0126P	143,537	0.031537%
0127F	671,900	0.147624%
0127P	547,806	0.120359%
0128F	16,122,116	3.542205%
0128P	16,431,572	3.610196%
0129F	271,768	0.059711%
0129P	264,176	0.058042%
0130F	886,698	0.194817%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0131F	12,616,919	2.772075%
0131P	21,123,116	4.640979%
0132F	1,464,377	0.321740%
0132P	1,097,986	0.241240%
0133P	32,171	0.007068%
0134F	129,306	0.028410%
0135F	9,642	0.002118%
0136P	191,143	0.041996%
0137P	15,371	0.003377%
0139P	66,575	0.014627%
0140F	1,342,796	0.295027%
0141P	119,223	0.026195%
0142F	35,539,913	7.808507%
0142P	34,793,259	7.644458%
0143P	20,533	0.004511%
0144F	291,418	0.064028%
0145F	358,650	0.078799%
0146F	139,591	0.030670%
0146P	207,723	0.045639%
0147P	9,168	0.002014%
0148F	342,085	0.075160%
0150F	139,506	0.030651%
0150P	103,677	0.022779%
0152F	234,779	0.051584%
0153F	261,609	0.057478%
0154P	46,256	0.010163%
0155F	61,956	0.013612%
0155P	74,533	0.016376%
0156P	15,600	0.003427%
0157P	28,273	0.006212%
0158P	15,948	0.003504%
0160F	197,754	0.043449%
0161F	1,324,117	0.290923%
0161P	963,409	0.211672%
0162F	343,212	0.075407%
0162P	228,105	0.050117%
0163P	19,035	0.004182%
0164P	20,098	0.004416%
0166F	4,904,478	1.077567%
0166P	4,947,235	1.086962%
0167P	150,243	0.033010%
0168F	350,066	0.076913%
0168P	353,736	0.077720%
0169F	1,114,736	0.244920%
0169P	835,279	0.183520%
0170F	426,997	0.093816%
0171F	87,059	0.019128%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0171P	97,265	0.021370%
0172P	50,227	0.011035%
0173F	31,445	0.006909%
0173P	24,996	0.005492%
0174P	17,011	0.003737%
0176F	327,207	0.071891%
0176P	267,982	0.058879%
0177P	56,646	0.012446%
0178P	12,709	0.002792%
0179P	1,229,770	0.270194%
0180P	14,271	0.003136%
0181F	404,625	0.088900%
0181P	229,610	0.050448%
0182F	149,192	0.032779%
0182P	198,196	0.043546%
0183F	13,054	0.002868%
0183P	65,289	0.014345%
0184F	462,281	0.101568%
0184P	310,649	0.068253%
0185F	53,933	0.011850%
0185P	179,639	0.039469%
0186P	29,378	0.006455%
0187P	16,105	0.003538%
0188P	46,536	0.010224%
0189P	39,079	0.008586%
0190F	1,166,382	0.256267%
0190P	1,226,478	0.269471%
0191F	141,760	0.031146%
0191P	287,131	0.063086%
0192F	1,459,381	0.320642%
0192P	1,352,227	0.297099%
0193F	478,037	0.105030%
0193P	330,241	0.072558%
0194F	980,493	0.215425%
0194P	673,629	0.148004%
0195P	138,937	0.030526%
0196F	584,450	0.128410%
0196P	1,001,994	0.220149%
0197F	278,830	0.061262%
0197P	327,545	0.071965%
0198F	30,933	0.006796%
0198P	49,374	0.010848%
0199F	487,402	0.107087%
0199P	404,982	0.088979%
0201P	19,973	0.004388%
0202P	5,985	0.001315%
0203F	1,060,360	0.232973%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0203P	795,648	0.174813%
0204F	-	0.000000%
0204P	-	0.000000%
0205F	492,621	0.108234%
0205P	619,579	0.136128%
0206P	19,316	0.004244%
0207P	25,062	0.005506%
0208P	16,671	0.003663%
0210F	274,160	0.060236%
0210P	312,594	0.068680%
0212F	95,152	0.020906%
0212P	343,174	0.075399%
0213F	587,974	0.129184%
0215P	10,194	0.002240%
0216P	43,047	0.009458%
0217F	348,351	0.076536%
0217P	348,679	0.076609%
0218P	973,922	0.213981%
0220F	235,648	0.051774%
0220P	188,211	0.041352%
0221F	7,504	0.001649%
0221P	75,893	0.016674%
0222F	730,336	0.160463%
0222P	726,298	0.159575%
0223P	53,690	0.011796%
0224P	131,254	0.028838%
0225F	63,938	0.014048%
0225P	125,707	0.027619%
0226P	37,817	0.008309%
0227P	63,053	0.013854%
0228P	119,310	0.026214%
0229P	45,620	0.010023%
0230F	238,274	0.052351%
0230P	204,653	0.044964%
0231P	95,366	0.020953%
0232P	11,294	0.002481%
0233F	73,261	0.016096%
0233P	75,428	0.016572%
0234P	36,903	0.008108%
0236P	6,459	0.001419%
0237F	377,022	0.082836%
0237P	301,410	0.066223%
0238P	112,902	0.024806%
0239F	842,838	0.185181%
0240F	893,970	0.196415%
0241P	13,593	0.002987%
0242P	67,953	0.014930%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0243P	84,911	0.018656%
0244F	256,931	0.056451%
0244P	282,078	0.061976%
0245P	25,741	0.005656%
0246P	1,229,392	0.270111%
0247P	354,998	0.077997%
0250F	1,717,611	0.377378%
0250P	1,398,641	0.307297%
0251F	404,894	0.088960%
0252F	231,439	0.050850%
0253P	22,262	0.004891%
0254F	417,591	0.091749%
0254P	311,285	0.068393%
0255F	332,682	0.073094%
0256F	199,164	0.043759%
0257P	63,846	0.014028%
0259F	297,668	0.065401%
0259P	264,323	0.058075%
0260F	109,932	0.024153%
0260P	85,957	0.018886%
0261P	63,437	0.013938%
0263F	374,525	0.082287%
0263P	367,348	0.080710%
0264F	12,554	0.002758%
0264P	67,751	0.014886%
0265P	941,677	0.206897%
0266P	144,742	0.031801%
0267P	16,575	0.003642%
0269P	101,873	0.022383%
0270F	31,829	0.006993%
0271F	319,451	0.070187%
0272P	156,546	0.034395%
0273F	925,328	0.203305%
0273P	823,899	0.181020%
0274P	431,820	0.094876%
0275P	161,154	0.035407%
0276F	206,454	0.045360%
0276P	183,456	0.040307%
0277F	457,616	0.100543%
0277P	575,340	0.126409%
0278P	360,073	0.079112%
0280F	189,973	0.041739%
0280P	136,873	0.030072%
0281P	164,333	0.036106%
0282P	13,517	0.002970%
0283F	1,661,353	0.365017%
0284F	1,092,804	0.240101%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0285P	47,205	0.010371%
0286F	394,566	0.086690%
0287F	235,593	0.051762%
0288P	40,966	0.009001%
0289F	231,691	0.050905%
0290F	-	0.000000%
0290P	72,509	0.015931%
0291F	673,800	0.148041%
0291P	651,765	0.143200%
0292F	140,331	0.030832%
0292P	136,132	0.029910%
0293F	1,567,033	0.344294%
0293P	1,559,235	0.342581%
0296F	166,392	0.036558%
0296P	135,130	0.029689%
0297P	61,879	0.013596%
0298F	10,013	0.002200%
0300F	1,424,620	0.313005%
0300P	1,451,610	0.318935%
0301F	1,150,885	0.252862%
0301P	895,375	0.196724%
0303F	128,561	0.028246%
0303P	403,310	0.088612%
0304P	17,197	0.003778%
0305P	16,845	0.003701%
0306F	-	0.000000%
0306P	25,418	0.005585%
0307F	13,062	0.002870%
0308F	31,470	0.006914%
0308P	27,081	0.005950%
0309P	90,686	0.019925%
0311F	591,845	0.130035%
0312F	843,634	0.185356%
0313F	265,906	0.058423%
0314F	1,183,611	0.260052%
0314P	1,021,986	0.224542%
0316P	43,334	0.009521%
0317P	48,805	0.010723%
0318P	21,307	0.004681%
0319P	187,026	0.041092%
0320F	23,639	0.005194%
0320P	58,325	0.012815%
0321F	123,546	0.027144%
0321P	162,661	0.035738%
0322F	189,838	0.041710%
0322P	194,613	0.042759%
0323F	1,124,816	0.247134%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0323P	1,282,085	0.281688%
0324F	43,552	0.009569%
0324P	51,516	0.011319%
0325F	19,956	0.004384%
0325P	157,923	0.034697%
0326P	248,397	0.054575%
0328P	20,017	0.004398%
0329P	7,761	0.001705%
0330F	513,692	0.112864%
0330P	461,975	0.101501%
0331F	327,039	0.071854%
0331P	331,229	0.072775%
0333P	225,656	0.049579%
0334F	343,046	0.075371%
0335F	237,450	0.052170%
0336F	857,126	0.188320%
0337F	159,722	0.035093%
0338P	35,647	0.007832%
0339P	13,549	0.002977%
0342P	10,336	0.002271%
0343F	1,313,858	0.288669%
0343P	1,050,828	0.230878%
0344P	11,195	0.002460%
0345F	138,383	0.030404%
0346F	570,583	0.125363%
0346P	457,872	0.100599%
0347P	22,330	0.004906%
0348F	126,876	0.027876%
0349F	19,046	0.004185%
0349P	140,926	0.030963%
0350F	527,973	0.116001%
0350P	354,105	0.077801%
0351F	763,145	0.167671%
0351P	701,987	0.154234%
0352F	344,486	0.075687%
0354P	135,192	0.029703%
0355F	705,701	0.155050%
0355P	507,035	0.111401%
0356F	878,674	0.193054%
0356P	717,606	0.157666%
0357F	708,695	0.155708%
0357P	538,417	0.118296%
0358P	593,591	0.130418%
0359F	741,112	0.162830%
0359P	709,696	0.155928%
0360F	272,976	0.059976%
0360P	347,787	0.076413%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0361P	33,769	0.007420%
0362P	5,126	0.001126%
0364P	28,792	0.006326%
0365P	56,645	0.012446%
0366P	26,388	0.005798%
0367F	49,501	0.010876%
0367P	561,297	0.123323%
0369F	1,459,658	0.320703%
0369P	1,368,257	0.300621%
0370P	89,038	0.019563%
0371F	64,291	0.014126%
0371P	109,139	0.023979%
0373F	950,789	0.208899%
0375F	34,297	0.007535%
0376P	551,526	0.121176%
0377F	559,008	0.122820%
0377P	531,084	0.116685%
0378P	112,934	0.024813%
0379P	34,776	0.007641%
0380F	1,096,878	0.240996%
0380P	1,016,299	0.223292%
0381P	6,278	0.001379%
0382F	1,553,707	0.341366%
0383F	86,789	0.019068%
0384P	29,543	0.006491%
0385P	256,819	0.056426%
0386P	57,238	0.012576%
0388P	55,531	0.012201%
0389P	80,411	0.017667%
0390F	40,729	0.008949%
0390P	26,117	0.005738%
0391P	51,856	0.011393%
0392F	17,384	0.003819%
0392P	84,074	0.018472%
0393P	37,266	0.008188%
0394F	206,563	0.045384%
0394P	351,258	0.077175%
0395F	15,144	0.003327%
0395P	68,368	0.015021%
0396F	15,339	0.003370%
0397F	516,456	0.113471%
0397P	445,253	0.097827%
0398P	222,812	0.048954%
0399P	16,594	0.003646%
0402F	11,861	0.002606%
0402P	52,342	0.011500%
0403F	12,358	0.002715%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0403P	146,465	0.032180%
0404F	572,982	0.125890%
0404P	333,436	0.073259%
0406F	21,283	0.004676%
0406P	83,218	0.018284%
0408F	31,042	0.006820%
0408P	72,631	0.015958%
0409F	114,940	0.025253%
0409P	180,870	0.039739%
0410P	51,832	0.011388%
0411F	41,798	0.009183%
0411P	74,087	0.016278%
0412P	322,022	0.070752%
0413F	68,383	0.015025%
0413P	52,049	0.011436%
0414P	78,493	0.017246%
0416P	29,120	0.006398%
0418F	29,679	0.006521%
0418P	67,673	0.014868%
0419P	38,481	0.008455%
0420P	40,300	0.008854%
0422P	-	0.000000%
0423P	33,409	0.007340%
0424P	6,031	0.001325%
0425F	411,898	0.090498%
0425P	263,365	0.057864%
0426F	43,009	0.009450%
0426P	42,570	0.009353%
0430P	8,256	0.001814%
0431P	23,208	0.005099%
0432F	1,217,797	0.267563%
0432P	910,045	0.199947%
0433F	-	0.000000%
0433P	56,745	0.012467%
0434P	31,272	0.006871%
0435P	39,218	0.008617%
0437P	102,796	0.022585%
0438F	451,702	0.099244%
0438P	434,206	0.095400%
0439P	47,443	0.010424%
0441F	109,214	0.023996%
0441P	286,535	0.062955%
0442P	217,281	0.047739%
0444P	43,534	0.009565%
0445F	766,486	0.168405%
0445P	748,623	0.164481%
0446P	89,212	0.019601%

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations

As of and for the Year Ended December 31, 2016

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0447F	663,611	0.145802%
0447P	560,592	0.123168%
0448F	705,200	0.154940%
0448P	559,682	0.122968%
0450F	31,215	0.006858%
0450P	138,760	0.030487%
0452P	231,182	0.050793%
0453F	118,893	0.026122%
0453P	202,868	0.044572%
0454F	291,149	0.063969%
0454P	284,722	0.062557%
0455F	1,727,661	0.379586%
0456F	1,091,206	0.239750%
0456P	855,093	0.187873%
0457P	47,515	0.010440%
0458P	18,738	0.004117%
0459P	537,123	0.118012%
0460P	6,230	0.001369%
0461P	147,074	0.032314%
0462F	85,901	0.018873%
0462P	238,680	0.052440%
0463P	242,579	0.053297%
0464F	126,592	0.027814%
0464P	111,546	0.024508%
0465F	229,229	0.050364%
0466P	245,028	0.053835%
0467F	851,411	0.187064%
0468P	213,849	0.046985%
0469F	234,309	0.051480%
0469P	770,469	0.169280%
0470F	22,520	0.004948%
0470P	204,370	0.044902%
0471P	39,970	0.008782%
0472P	61,600	0.013534%
0473P	139,190	0.030582%
0474P	13,029	0.002863%
0475P	14,812	0.003254%
0476F	78,991	0.017355%
0476P	391,305	0.085974%
0477F	484,094	0.106361%
0477P	515,586	0.113280%
0478F	476,452	0.104682%
0479P	15,718	0.003453%
0480F	1,866,566	0.410105%
0480P	1,551,344	0.340847%
0481F	573,648	0.126037%
0481P	529,581	0.116355%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0482P	227,949	0.050083%
0483P	30,701	0.006745%
0484P	8,457	0.001858%
0485P	6,554	0.001440%
0486P	8,906	0.001957%
0487P	27,126	0.005960%
0488F	146,736	0.032240%
0488P	256,752	0.056411%
0489F	315,006	0.069210%
0492F	176,161	0.038705%
0493P	38,081	0.008367%
0494F	512,749	0.112657%
0494P	489,119	0.107465%
0495P	437,722	0.096172%
0496F	224,231	0.049266%
0498P	23,837	0.005237%
0499F	563,520	0.123811%
0499P	458,696	0.100781%
0500P	76,578	0.016825%
0501F	729,094	0.160190%
0502F	651,501	0.143142%
0504F	187,144	0.041118%
0505F	200,676	0.044091%
0506P	31,900	0.007009%
0507P	39,735	0.008730%
0508P	20,061	0.004408%
0509P	174,231	0.038280%
0510F	656,890	0.144326%
0510P	388,973	0.085462%
0511P	305,690	0.067163%
0512P	14,074	0.003092%
0513F	578,013	0.126996%
0516P	34,462	0.007572%
0518F	285,298	0.062683%
0518P	303,507	0.066684%
0519F	50,475	0.011090%
0520F	252,401	0.055455%
0520P	340,114	0.074727%
0521P	106,441	0.023386%
0523P	1,105,809	0.242958%
0524F	202,154	0.044416%
0524P	243,688	0.053541%
0526F	370,965	0.081505%
0526P	302,967	0.066565%
0528P	46,391	0.010193%
0529P	5,761	0.001266%
0530P	25,320	0.005563%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0531P	87,703	0.019269%
0532F	267,952	0.058872%
0532P	413,582	0.090869%
0533P	24,198	0.005317%
0535P	15,454	0.003395%
0536F	588,197	0.129233%
0536P	539,909	0.118624%
0537P	12,244	0.002690%
0538F	-	0.000000%
0538P	173,890	0.038205%
0540P	32,098	0.007052%
0541F	217,992	0.047895%
0541P	222,927	0.048979%
0542P	5,944	0.001306%
0543F	763,675	0.167788%
0543P	627,685	0.137909%
0545F	98,416	0.021623%
0547F	173,544	0.038129%
0548P	11,872	0.002608%
0549P	44,869	0.009858%
0550P	259,141	0.056936%
0551P	64,992	0.014279%
0552P	39,621	0.008705%
0553F	1,063,604	0.233685%
0553P	1,035,261	0.227458%
0555F	845,206	0.185701%
0555P	700,711	0.153954%
0556P	27,266	0.005991%
0557F	328,712	0.072222%
0559F	205,262	0.045098%
0559P	104,225	0.022899%
0560F	223,922	0.049198%
0560P	150,472	0.033060%
0561F	183,233	0.040258%
0561P	177,906	0.039088%
0563F	-	0.000000%
0563P	18,010	0.003957%
0564F	665,104	0.146130%
0564P	517,911	0.113791%
0565P	79,777	0.017528%
0566P	-	0.000000%
0567P	26,184	0.005753%
0568F	1,240,818	0.272621%
0568P	804,928	0.176852%
0569P	16,876	0.003708%
0571F	660,788	0.145182%
0571P	605,133	0.132954%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0573P	38,149	0.008382%
0574P	124,948	0.027452%
0576P	21,928	0.004818%
0577P	9,892	0.002173%
0578P	19,249	0.004229%
0579P	352,746	0.077502%
0580F	472,601	0.103836%
0580P	551,957	0.121271%
0581F	1,841,742	0.404651%
0581P	1,451,889	0.318996%
0582F	487,438	0.107095%
0583F	199,950	0.043931%
0584F	217,103	0.047700%
0585F	462,379	0.101590%
0585P	246,141	0.054080%
0586P	86,889	0.019091%
0587P	23,969	0.005266%
0588F	195,445	0.042942%
0588P	177,824	0.039070%
0589P	13,052	0.002868%
0590F	491,401	0.107966%
0590P	439,218	0.096501%
0591P	39,822	0.008749%
0592P	9,714	0.002134%
0593F	919,095	0.201935%
0593P	583,335	0.128165%
0594P	29,425	0.006465%
0595P	8,403	0.001846%
0596F	317,696	0.069801%
0596P	449,276	0.098711%
0597F	1,324,558	0.291020%
0597P	1,210,577	0.265977%
0598F	105,612	0.023204%
0598P	156,431	0.034369%
0599P	14,565	0.003200%
0600P	42,915	0.009429%
0601F	199,961	0.043934%
0602P	86,470	0.018999%
0603F	63,419	0.013934%
0603P	60,843	0.013368%
0604F	441,182	0.096932%
0606P	494,865	0.108727%
0607F	1,093,072	0.240160%
0608F	280,468	0.061622%
0608P	358,083	0.078675%
0609F	147,482	0.032403%
0610P	78,006	0.017139%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0612F	577,503	0.126884%
0612P	361,770	0.079485%
0613P	8,426	0.001851%
0614P	283,023	0.062183%
0615F	9,005,492	1.978605%
0615P	8,903,746	1.956250%
0616F	74,908	0.016458%
0616P	124,400	0.027332%
0617P	186,213	0.040913%
0618F	50,915	0.011187%
0619F	373,109	0.081976%
0619P	415,707	0.091335%
0620F	715,966	0.157305%
0620P	656,601	0.144262%
0621F	832,203	0.182844%
0622F	659,123	0.144817%
0622P	553,187	0.121541%
0623F	79,590	0.017487%
0623P	67,409	0.014810%
0624P	70,526	0.015495%
0625P	13,154	0.002890%
0626F	1,394,425	0.306371%
0627F	1,022,958	0.224755%
0628F	515,554	0.113273%
0628P	484,621	0.106476%
0629F	1,153,575	0.253453%
0629P	874,510	0.192139%
0630F	34,781	0.007642%
0630P	88,804	0.019511%
0631F	344,204	0.075625%
0631P	227,263	0.049932%
0632P	19,468	0.004277%
0633F	274,693	0.060353%
0633P	302,624	0.066490%
0635F	137,014	0.030104%
0635P	502,089	0.110314%
0636F	279,170	0.061337%
0636P	230,908	0.050733%
0637P	222,315	0.048845%
0638P	61,141	0.013433%
0640F	1,074,800	0.236145%
0641F	184,054	0.040439%
0641P	431,858	0.094884%
0642P	72,609	0.015953%
0643P	8,244	0.001811%
0644P	26,575	0.005839%
0645P	183,626	0.040345%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0646F	251,981	0.055363%
0646P	156,702	0.034429%
0647F	762,572	0.167545%
0647P	745,698	0.163838%
0648F	10,729	0.002357%
0649P	96,147	0.021125%
0650F	559,609	0.122952%
0650P	520,002	0.114250%
0652F	163,604	0.035946%
0652P	221,085	0.048575%
0653F	131,248	0.028837%
0654F	2,253,308	0.495076%
0655F	859,365	0.188812%
0656F	30,882	0.006785%
0656P	143,378	0.031502%
0657F	111,216	0.024435%
0657P	136,132	0.029910%
0658F	26,424	0.005805%
0658P	71,133	0.015629%
0660P	9,605	0.002110%
0661P	20,306	0.004462%
0662P	73,606	0.016172%
0663F	33,839	0.007435%
0663P	63,032	0.013849%
0664F	12,934	0.002842%
0664P	61,392	0.013488%
0665P	18,441	0.004052%
0666F	134,410	0.029531%
0666P	349,781	0.076851%
0667P	121,921	0.026787%
0668P	31,000	0.006811%
0669P	26,991	0.005930%
0670F	1,297,236	0.285017%
0672P	96,244	0.021146%
0673P	12,414	0.002727%
0674P	24,211	0.005319%
0675P	34,259	0.007527%
0676F	1,776,851	0.390393%
0676P	1,483,447	0.325929%
0677F	855,903	0.188051%
0677P	969,130	0.212928%
0679F	956,412	0.210134%
0679P	903,589	0.198528%
0680F	158,768	0.034883%
0680P	115,115	0.025292%
0681F	77,103	0.016940%
0682F	395,719	0.086944%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0682P	443,070	0.097347%
0684F	92,061	0.020227%
0684P	181,164	0.039804%
0685P	37,239	0.008182%
0686F	796,491	0.174998%
0686P	719,879	0.158165%
0687F	218,921	0.048099%
0687P	295,232	0.064866%
0688P	372,331	0.081805%
0689F	241,945	0.053158%
0689P	269,081	0.059120%
0691P	12,395	0.002723%
0692P	24,642	0.005414%
0693P	66,469	0.014604%
0694F	137,633	0.030239%
0694P	182,722	0.040146%
0695P	95,384	0.020957%
0696P	39,978	0.008783%
0697P	37,264	0.008187%
0698F	766,957	0.168509%
0698P	529,028	0.116233%
0699F	70,582	0.015508%
0700F	843,052	0.185228%
0700P	568,910	0.124996%
0701P	263,334	0.057857%
0702F	740,531	0.162703%
0702P	651,239	0.143084%
0703F	33,286	0.007313%
0704P	111,477	0.024493%
0705P	12,419	0.002729%
0706F	1,789,694	0.393215%
0706P	1,866,077	0.409998%
0707F	740,849	0.162773%
0707P	604,365	0.132785%
0709F	-	0.000000%
0709P	33,979	0.007465%
0711P	22,121	0.004860%
0712F	572,079	0.125692%
0712P	405,137	0.089013%
0713P	19,839	0.004359%
0714F	232,727	0.051133%
0715F	162,228	0.035643%
0717F	72,869	0.016010%
0718F	35,446	0.007788%
0719F	98,064	0.021546%
0720F	538,374	0.118287%
0721F	12,662	0.002782%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0722F	27,934	0.006137%
0723F	28,848	0.006338%
0724F	202,661	0.044527%
0725P	15,557	0.003418%
0726F	21,003	0.004615%
0728F	323,212	0.071013%
0732F	128,942	0.028330%
0732P	116,492	0.025595%
0734P	3,374	0.000741%
0735P	13,700	0.003010%
0736F	703,196	0.154500%
0737P	14,510	0.003188%
0738P	8,474	0.001862%
0740P	7,034	0.001545%
0741F	158,209	0.034760%
0744F	18,981	0.004170%
0745P	8,383	0.001842%
0746F	54,595	0.011995%
0749P	30,949	0.006800%
0753P	6,511	0.001430%
0754F	246,040	0.054058%
0756P	55,696	0.012237%
0757F	206,441	0.045357%
0758F	49,680	0.010915%
0759F	88,368	0.019415%
0760P	6,177	0.001357%
0761F	604,933	0.132910%
0762F	26,571	0.005838%
0762P	-	0.000000%
0765F	113,511	0.024940%
0765P	-	0.000000%
0766F	23,281	0.005115%
0768F	363,787	0.079928%
0769F	52,109	0.011449%
0770F	14,919	0.003278%
0773F	48,643	0.010688%
0774F	27,067	0.005947%
0776F	113,842	0.025012%
0777F	431,981	0.094911%
0779F	67,904	0.014919%
0781F	53,757	0.011811%
0782F	36,602	0.008042%
0783F	49,686	0.010917%
0786F	33,165	0.007287%
0787P	4,207	0.000924%
0788F	228,220	0.050143%
0788P	81,819	0.017977%

Ohio Police & Fire Pension Fund

**Schedule of Employer Allocations
As of and for the Year Ended December 31, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
0789F	120,109	0.026389%
0790F	13,563	0.002980%
0792F	16,513	0.003628%
0794F	195,593	0.042974%
0795F	18,033	0.003962%
0796F	13,283	0.002919%
0797F	62,378	0.013705%
0798F	7,869	0.001729%
0799F	14,397	0.003163%
0801F	173,247	0.038064%
0803P	7,247	0.001592%
0805F	346,112	0.076045%
0806F	82,156	0.018051%
0807F	20,947	0.004602%
0809F	13,351	0.002933%
0810F	10,603	0.002330%
0812F	47,676	0.010475%
0813F	235,314	0.051701%
0815F	10,615	0.002332%
0816F	12,779	0.002808%
0817F	-	0.000000%
0817P	16,278	0.003576%
0818F	1,245,610	0.273674%
0819P	23,462	0.005155%
0820F	14,779	0.003247%
0821F	10,700	0.002351%
0822F	1,046	0.000230%
0823F	21,689	0.004765%
0824F	15,124	0.003323%
0827F	81,421	0.017889%
0828F	17,564	0.003859%
0829F	6,746	0.001482%
0830F	34,722	0.007629%
0831F	-	0.000000%
0831P	12,721	0.002795%
0832F	8,152	0.001791%
0833F	85,679	0.018825%
0834F	2,886	0.000634%
0836P	163,210	0.035859%
0999	389,008	0.085469%
Total	\$ 455,143,532	100.000000%

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016					Deferred Inflows of Resources for the Year Ended December 31, 2016					Pension Expense for the Year Ended December 31, 2016		
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Proportionate Share of Contributions	Total Employer Pension Expense
0001P	0001P	\$ 198,983	\$ 56	\$ -	\$ -	\$ -	\$ 56	\$ -	\$ 4,882	\$ -	\$ 12,871	\$ 17,753	\$ 16,009	\$ (2,524)	\$ 13,485
0002P	0002P	885,232	250	-	-	-	250	-	21,718	-	7,338	29,056	71,219	(1,439)	69,780
0003P	0003P	148,336	42	-	-	-	42	-	3,639	-	5,500	9,139	11,934	(1,078)	10,856
0006F	0006F	84,080,723	23,786	-	-	406,158	429,944	-	2,062,819	-	-	2,062,819	6,764,474	79,639	6,844,113
0006P	0006P	86,224,625	24,392	-	-	2,990,206	3,014,598	-	2,115,417	-	-	2,115,417	6,936,955	586,315	7,523,270
0009F	0009F	2,791,267	790	-	-	108,037	108,827	-	68,480	-	-	68,480	224,563	21,184	245,747
0010F	0010F	5,801,557	1,641	-	-	-	1,641	-	142,334	-	159,719	302,053	466,748	(31,317)	435,431
0010P	0010P	7,154,545	2,024	-	-	140,343	142,367	-	175,528	-	-	175,528	575,598	27,518	603,116
0011P	0011P	4,216,438	1,193	-	-	-	1,193	-	103,445	-	151,639	255,084	339,221	(29,733)	309,488
0012P	0012P	568,546	161	-	-	6,139	6,300	-	13,949	-	-	13,949	45,741	1,204	46,945
0013P	0013P	3,958,841	1,120	-	-	-	1,120	-	97,125	-	49,368	146,493	318,497	(9,680)	308,817
0014F	0014F	17,756,940	5,023	-	-	304,142	309,165	-	435,645	-	-	435,645	1,428,584	59,636	1,488,220
0015P	0015P	324,124	92	-	-	-	92	-	7,952	-	15,964	23,916	26,076	(3,130)	22,946
0016P	0016P	193,449	55	-	-	-	55	-	4,746	-	3,703	8,449	15,563	(726)	14,837
0017P	0017P	177,541	50	-	-	-	50	-	4,356	-	24,609	28,965	14,284	(4,825)	9,459
0019P	0019P	420,373	119	-	-	47,223	47,342	-	10,313	-	-	10,313	33,820	9,259	43,079
0020F	0020F	205,305	58	-	-	-	58	-	5,037	-	9,070	14,107	16,517	(1,778)	14,739
0020P	0020P	1,229,017	348	-	-	55,644	55,992	-	30,152	-	-	30,152	98,877	10,911	109,788
0021P	0021P	6,322	2	-	-	-	2	-	155	-	433,888	434,043	509	(85,076)	(84,567)
0022F	0022F	6,797,750	1,923	-	-	-	1,923	-	166,775	-	217,887	384,662	546,893	(42,723)	504,170
0022P	0022P	4,815,154	1,362	-	-	-	1,362	-	118,134	-	116,960	235,094	387,389	(22,933)	364,456
0023P	0023P	181,824	51	-	-	-	51	-	4,461	-	2,830	7,291	14,628	(555)	14,073
0024F	0024F	4,881,790	1,381	-	-	-	1,381	-	119,769	-	206,782	326,551	392,750	(40,545)	352,205
0024P	0024P	5,388,336	1,524	-	-	-	1,524	-	132,196	-	198,537	330,733	433,503	(38,929)	394,574
0025F	0025F	2,987,421	845	-	-	-	845	-	73,293	-	244,057	317,350	240,344	(47,854)	192,490
0026P	0026P	1,169,859	331	-	-	-	331	-	28,701	-	521	29,222	94,118	(102)	94,016
0027F	0027F	5,534,497	1,566	-	-	86,239	87,805	-	135,782	-	-	135,782	445,262	16,910	462,172
0027P	0027P	4,939,846	1,397	-	-	97,904	99,301	-	121,193	-	-	121,193	397,421	19,197	416,618
0028P	0028P	82,992	23	-	-	-	23	-	2,036	-	-	2,036	6,535	8,571	10,606
0029F	0029F	5,462,273	1,545	-	-	-	1,545	-	134,010	-	212,811	346,821	439,452	(41,728)	397,724
0029P	0029P	5,806,139	1,643	-	-	-	1,643	-	142,447	-	201,065	343,512	467,116	(39,425)	427,691
0030F	0030F	4,214,725	1,192	-	-	-	1,192	-	103,403	-	529,234	632,637	339,084	(103,771)	235,313
0031F	0031F	9,461,564	2,677	-	-	-	2,677	-	232,128	-	1,646	233,774	761,203	(323)	760,880
0031P	0031P	8,284,458	2,344	-	-	394,188	396,532	-	203,249	-	-	203,249	666,502	77,292	743,794
0032F	0032F	8,021,423	2,269	-	-	-	2,269	-	196,796	-	363,201	559,997	645,341	(71,216)	574,125
0032P	0032P	6,227,178	1,762	-	-	-	1,762	-	152,776	-	145,528	298,304	500,990	(28,535)	472,455
0035P	0035P	378,428	107	-	-	-	107	-	9,284	-	8,719	18,003	30,445	(1,710)	28,735
0036F	0036F	10,423,194	2,949	-	-	-	2,949	-	255,720	-	280,932	536,652	838,568	(55,085)	783,483
0036P	0036P	7,627,563	2,158	-	-	-	2,158	-	187,133	-	127,370	314,503	613,654	(24,975)	588,679
0037P	0037P	712,327	202	-	-	-	202	-	17,476	-	33,107	50,583	57,308	(6,492)	50,816
0039P	0039P	515,153	146	-	-	80,475	80,621	-	12,639	-	-	12,639	41,445	15,779	57,224
0040F	0040F	2,888,372	817	-	-	-	817	-	70,863	-	10,189	81,052	232,376	(1,998)	230,378
0041F	0041F	6,816,744	1,928	-	-	22,296	24,224	-	167,241	-	-	167,241	548,422	4,372	552,794
0041P	0041P	4,966,550	1,405	-	-	-	1,405	-	121,848	-	166,040	287,888	399,570	(32,557)	367,013
0042F	0042F	2,031,569	575	-	-	81,975	82,550	-	49,842	-	-	49,842	163,444	16,074	179,518
0045F	0045F	13,807,480	3,906	-	-	51,374	55,280	-	338,750	-	-	338,750	1,110,841	10,073	1,120,914
0045P	0045P	11,105,895	3,142	-	-	26,650	29,792	-	272,470	-	-	272,470	893,493	5,226	898,719
0047P	0047P	10,917,218	3,088	-	-	-	3,088	-	267,841	-	451,831	719,672	878,314	(88,594)	789,720
0048F	0048F	16,013,178	4,530	-	-	154,992	159,522	-	392,864	-	-	392,864	1,288,294	30,390	1,318,684
0050F	0050F	7,927,445	2,243	-	-	316,775	319,018	-	194,490	-	-	194,490	637,780	62,113	699,893
0050P	0050P	6,872,271	1,944	-	-	565,777	567,721	-	168,603	-	-	168,603	552,889	110,937	663,826
0051F	0051F	7,123,641	2,015	-	-	-	2,015	-	174,770	-	450,085	624,855	573,112	(88,252)	484,860
0051P	0051P	5,955,822	1,685	-	-	-	1,685	-	146,119	-	540,789	686,908	479,159	(106,037)	373,122
0052P	0052P	784,891	222	-	-	-	222	-	19,256	-	66,841	86,097	63,146	(13,106)	50,040

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Proportionate Share of Contributions	Total Employer Pension Expense
0053F	0053F	1,825,149	516	-	-	-	516	-	44,778	-	27,057	71,835	146,837	(5,305)	141,532
0053P	0053P	2,573,779	728	-	-	39,007	39,735	-	63,145	-	-	63,145	207,066	7,648	214,714
0054F	0054F	3,888,630	1,100	-	-	-	1,100	-	95,403	-	218,596	313,999	312,849	(42,862)	269,987
0054P	0054P	4,282,530	1,212	-	-	-	1,212	-	105,067	-	15,712	120,779	344,539	(3,081)	341,458
0055F	0055F	948,156	268	-	-	-	268	-	23,262	-	68,993	92,255	76,281	(13,528)	62,753
0055P	0055P	2,189,410	619	-	-	-	619	-	53,715	-	83,464	137,179	176,143	(16,366)	159,777
0056P	0056P	407,959	115	-	-	-	115	-	10,009	-	20,604	30,613	32,821	(4,040)	28,781
0057P	0057P	1,606,792	455	-	-	140,443	140,898	-	39,421	-	-	39,421	129,270	27,538	156,808
0058P	0058P	693,972	196	-	-	63,108	63,304	-	17,026	-	-	17,026	55,832	12,374	68,206
0059F	0059F	7,362,747	2,083	-	-	626,138	628,221	-	180,636	-	-	180,636	592,349	122,772	715,121
0059P	0059P	6,604,967	1,869	-	-	43,348	45,217	-	162,045	-	-	162,045	531,384	8,500	539,884
0060P	0060P	94,835	27	-	-	-	27	-	2,327	-	1,958	4,285	7,630	(384)	7,246
0061P	0061P	500,741	142	-	-	-	142	-	12,285	-	13,711	25,996	40,286	(2,688)	37,598
0063P	0063P	274,674	78	-	-	-	78	-	6,739	-	11,551	18,290	22,098	(2,265)	19,833
0064P	0064P	7,494,332	2,120	-	-	-	2,120	-	183,864	-	127,461	311,325	602,935	(24,992)	577,943
0065P	0065P	800,867	227	-	-	-	227	-	19,648	-	96,468	116,116	64,431	(18,915)	45,516
0066F	0066F	3,965,300	1,122	-	-	-	1,122	-	97,284	-	93,522	190,806	319,017	(18,338)	300,679
0069F	0069F	8,108,263	2,294	-	-	379,443	381,737	-	198,926	-	-	198,926	652,327	74,400	726,727
0069P	0069P	9,194,055	2,601	-	-	615,432	618,033	-	225,565	-	-	225,565	739,681	120,673	860,354
0070P	0070P	961,100	272	-	-	-	272	-	23,579	-	26,431	50,010	77,323	(5,182)	72,141
0071F	0071F	7,483,659	2,117	-	-	-	2,117	-	183,603	-	179,593	363,196	602,076	(35,214)	566,862
0072P	0072P	658,336	186	-	-	-	186	-	16,151	-	37,002	53,153	52,965	(7,255)	45,710
0073P	0073P	119,145	34	-	-	-	34	-	2,923	-	523	3,446	9,585	(103)	9,482
0074F	0074F	12,391,731	3,506	-	-	-	3,506	-	304,016	-	328,499	632,515	996,941	(64,412)	932,529
0074P	0074P	8,187,149	2,316	-	-	138,170	140,486	-	200,862	-	-	200,862	658,674	27,092	685,766
0077P	0077P	2,389,290	676	-	-	29,405	30,081	-	58,618	-	-	58,618	192,223	5,766	197,989
0078F	0078F	4,071,283	1,152	-	-	-	1,152	-	99,884	-	235,115	334,999	327,543	(46,101)	281,442
0078P	0078P	6,192,235	1,752	-	-	233,025	234,777	-	151,919	-	-	151,919	498,179	45,691	543,870
0080P	0080P	640,906	181	-	-	-	181	-	15,724	-	45,973	61,697	51,562	(9,014)	42,548
0081P	0081P	521,108	147	-	-	28,472	28,619	-	12,785	-	-	12,785	41,924	5,583	47,507
0083F	0083F	5,346,419	1,512	-	-	344,423	345,935	-	131,168	-	-	131,168	430,131	67,534	497,665
0083P	0083P	7,019,466	1,986	-	-	219,026	221,012	-	172,214	-	-	172,214	564,731	42,946	607,677
0084F	0084F	9,036,256	2,556	-	-	122,410	124,966	-	221,694	-	-	221,694	726,986	24,002	750,988
0084P	0084P	8,108,684	2,294	-	-	-	2,294	-	198,937	-	44,260	243,197	652,361	(8,678)	643,683
0085F	0085F	1,167,819	330	-	-	-	330	-	28,651	-	1,413	30,064	93,954	(277)	93,677
0086F	0086F	6,614,199	1,871	-	-	-	1,871	-	162,271	-	501,801	664,072	532,126	(98,392)	433,734
0086P	0086P	7,183,139	2,032	-	-	-	2,032	-	176,230	-	258,785	435,015	577,899	(50,742)	527,157
0087P	0087P	2,849,609	806	-	-	-	806	-	69,912	-	192,357	262,269	229,257	(37,717)	191,540
0089F	0089F	254,402	72	-	-	-	72	-	6,241	-	18,146	24,387	20,467	(3,558)	16,909
0089P	0089P	1,916,395	542	-	-	-	542	-	47,016	-	102,991	150,007	154,178	(20,194)	133,984
0090F	0090F	7,217,524	2,042	-	-	-	2,042	-	177,073	-	152,942	330,015	580,665	(29,989)	550,676
0090P	0090P	8,796,701	2,489	-	-	75,891	78,380	-	215,816	-	-	215,816	707,713	14,881	722,594
0091F	0091F	1,016,220	287	-	-	-	287	-	24,932	-	45,312	70,244	81,757	(8,885)	72,872
0091P	0091P	2,582,671	731	-	-	-	731	-	63,363	-	249,916	313,279	207,781	(49,003)	158,778
0093P	0093P	222,505	63	-	-	18,336	18,399	-	5,459	-	-	5,459	17,901	3,595	21,496
0094F	0094F	3,161,958	894	-	-	-	894	-	77,575	-	196,152	273,727	254,386	(38,461)	215,925
0094P	0094P	3,230,008	914	-	-	-	914	-	79,244	-	16,473	95,717	259,861	(3,230)	256,631
0095P	0095P	320,004	91	-	-	-	91	-	7,851	-	5,733	13,584	25,745	(1,124)	24,621
0096F	0096F	3,324,204	940	-	-	660,800	661,740	-	81,555	-	-	81,555	267,439	129,569	397,008
0098P	0098P	191,954	54	-	-	44,589	44,643	-	4,709	-	-	4,709	15,443	8,743	24,186
0099P	0099P	674,679	191	-	-	16,546	16,737	-	16,552	-	-	16,552	54,279	3,244	57,523
0101F	0101F	3,901,451	1,104	-	-	-	1,104	-	95,717	-	225,538	321,255	313,880	(44,223)	269,657
0101P	0101P	3,341,485	945	-	-	-	945	-	81,979	-	351,515	433,494	268,830	(68,924)	199,906
0102P	0102P	273,872	77	-	-	4,606	4,683	-	6,719	-	-	6,719	22,034	903	22,937

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0103F	0103F	737,127	209	-	-	-	209	-	18,085	-	3,372	21,457	59,303	(661)	58,642
0103P	0103P	2,118,981	599	-	-	-	599	-	51,987	-	326,576	378,563	170,477	(64,034)	106,443
0104P	0104P	1,615,249	457	-	-	-	457	-	39,628	-	31,431	71,059	129,950	(6,163)	123,787
0106P	0106P	2,961,289	838	-	-	-	838	-	72,652	-	322,393	395,045	238,242	(63,214)	175,028
0107F	0107F	30,175,347	8,536	-	-	-	8,536	-	740,316	-	3,167,491	3,907,807	2,427,671	(621,077)	1,806,594
0107P	0107P	26,808,029	7,584	-	-	-	7,584	-	657,703	-	1,819,537	2,477,240	2,156,763	(356,772)	1,799,991
0108F	0108F	2,703,434	765	-	-	-	765	-	66,325	-	24,008	90,333	217,497	(4,707)	212,790
0109F	0109F	1,281,254	362	-	-	-	362	-	31,434	-	59,169	90,603	103,080	(11,602)	91,478
0110P	0110P	468,898	133	-	-	-	133	-	11,504	-	9,506	21,010	37,724	(1,864)	35,860
0111P	0111P	1,010,700	286	-	-	-	286	-	24,796	-	26,741	51,537	81,313	(5,243)	76,070
0112F	0112F	788,277	223	-	-	-	223	-	19,339	-	35,392	54,731	63,419	(6,940)	56,479
0113P	0113P	910,100	257	-	-	-	257	-	22,328	-	26,456	48,784	73,220	(5,188)	68,032
0115P	0115P	685,583	194	-	-	-	194	-	16,820	-	4,023	20,843	55,157	(789)	54,368
0116P	0116P	15,377	4	-	-	-	4	-	377	-	76,739	77,116	1,237	(15,047)	(13,810)
0117P	0117P	413,357	117	-	-	-	117	-	10,141	-	81,618	91,759	33,255	(14,015)	19,240
0118F	0118F	3,276,684	927	-	-	-	927	-	80,389	-	183,702	264,091	263,616	(36,020)	227,596
0118P	0118P	2,478,496	701	-	-	136	837	-	60,807	-	60,807	199,400	199,400	27	199,427
0120P	0120P	9,270,236	2,622	-	-	-	2,622	-	227,434	-	567,135	794,569	745,810	(111,203)	634,607
0121P	0121P	2,583,133	731	-	-	33,735	34,466	-	63,374	-	63,374	207,819	6,615	214,434	214,434
0122F	0122F	1,305,782	369	-	-	-	369	-	32,036	-	40,058	72,094	105,053	(7,855)	97,198
0123P	0123P	2,446,259	692	-	-	50,097	50,789	-	60,016	-	60,016	196,807	9,823	206,630	206,630
0126F	0126F	1,918,026	543	-	-	-	543	-	47,056	-	11,946	59,002	154,309	(2,342)	151,967
0126P	0126P	1,997,497	565	-	-	14,739	15,304	-	49,006	-	49,006	160,703	2,890	163,593	163,593
0127F	0127F	9,350,346	2,645	-	-	151,062	153,707	-	229,399	-	229,399	752,255	29,620	781,875	781,875
0127P	0127P	7,623,416	2,157	-	-	230,491	232,648	-	187,031	-	187,031	613,320	45,194	658,514	658,514
0128F	0128F	224,359,699	63,470	-	-	2,432,439	2,495,909	-	5,504,394	-	5,504,394	18,050,217	476,949	18,527,166	18,527,166
0128P	0128P	228,666,173	64,688	-	-	3,886,715	3,951,403	-	5,610,048	-	5,610,048	18,396,682	762,101	19,158,783	19,158,783
0129F	0129F	3,782,007	1,070	-	-	144,766	145,836	-	92,787	-	92,787	304,271	28,385	332,656	332,656
0129P	0129P	3,676,336	1,040	-	-	-	1,040	-	90,194	-	47,200	137,394	295,769	(9,255)	286,514
0130F	0130F	12,339,521	3,491	-	-	47,415	50,906	-	302,735	-	302,735	992,741	9,297	1,002,038	1,002,038
0131F	0131F	175,580,427	49,671	-	-	-	49,671	-	4,307,654	-	4,156,451	8,464,105	14,125,820	(814,990)	13,310,830
0131P	0131P	293,954,945	83,158	-	-	19,838,904	19,922,062	-	7,211,830	-	7,211,830	23,649,303	3,889,981	27,539,284	27,539,284
0132F	0132F	20,378,660	5,765	-	-	-	5,765	-	499,966	-	2,378,868	2,878,834	1,639,507	(466,445)	1,173,062
0132P	0132P	15,279,872	4,323	-	-	-	4,323	-	374,873	-	1,666,660	2,041,533	1,229,298	(326,796)	902,502
0133P	0133P	447,701	127	-	-	90,891	91,018	-	10,984	-	10,984	36,019	17,822	53,841	53,841
0134F	0134F	1,799,466	509	-	-	33,571	34,080	-	44,148	-	44,148	144,771	6,583	151,354	151,354
0135F	0135F	134,183	38	-	-	-	38	-	3,292	-	7,476	10,768	10,795	(1,466)	9,329
0136P	0136P	2,659,994	752	-	-	-	752	-	65,260	-	110,709	175,969	214,002	(21,708)	192,294
0137P	0137P	213,912	61	-	-	-	61	-	5,248	-	54,484	59,732	17,210	(10,683)	6,527
0139P	0139P	926,470	262	-	-	71,963	72,225	-	22,730	-	22,730	74,537	14,110	88,647	88,647
0140F	0140F	18,686,715	5,286	-	-	1,884,526	1,889,812	-	458,456	-	458,456	1,503,386	369,515	1,872,901	1,872,901
0141P	0141P	1,659,138	469	-	-	-	469	-	40,705	-	89,225	129,930	133,481	(17,495)	115,986
0142F	0142F	494,582,971	139,915	-	-	29,186,891	29,326,806	-	12,133,996	-	12,133,996	39,790,257	5,722,920	45,513,177	45,513,177
0142P	0142P	484,192,326	136,975	-	-	14,896,977	15,033,952	-	11,879,074	-	11,879,074	38,954,307	2,920,976	41,875,283	41,875,283
0143P	0143P	285,741	81	-	-	-	81	-	7,010	-	8,472	15,482	22,988	(1,661)	21,327
0144F	0144F	4,055,457	1,147	-	-	-	1,147	-	99,496	-	165,264	264,760	326,270	(32,405)	293,865
0145F	0145F	4,991,078	1,412	-	-	101,913	103,325	-	122,450	-	122,450	401,543	19,983	421,526	421,526
0146F	0146F	1,942,581	550	-	-	-	550	-	47,659	-	169,097	216,756	156,285	(33,156)	123,129
0146P	0146P	2,890,738	818	-	-	40,781	41,599	-	70,921	-	232,566	70,921	7,996	240,562	240,562
0147P	0147P	127,575	36	-	-	1,143	1,179	-	3,130	-	3,130	10,264	224	10,488	10,488
0148F	0148F	4,760,551	1,347	-	-	262,327	263,674	-	116,794	-	116,794	382,997	51,437	434,434	434,434
0150F	0150F	1,941,412	549	-	-	-	549	-	47,630	-	46,841	94,471	156,191	(9,185)	147,006
0150P	0150P	1,442,792	408	-	-	-	408	-	35,397	-	34,764	70,161	116,076	(6,817)	109,259
0152F	0152F	3,267,248	924	-	-	70,932	71,856	-	80,158	-	80,158	262,857	13,908	276,765	276,765

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0153F	0153F	3,640,618	1,030	-	-	-	1,030	-	89,318	-	253,363	342,681	292,896	(49,679)	243,217
0154P	0154P	643,720	182	-	-	35,720	35,902	-	15,793	-	-	15,793	51,789	7,004	58,793
0155F	0155F	862,200	244	-	-	-	244	-	21,153	-	84,358	105,511	69,366	(16,541)	52,825
0155P	0155P	1,037,226	293	-	-	47,992	48,285	-	25,447	-	-	25,447	83,447	9,410	92,857
0156P	0156P	217,093	61	-	-	1,404	1,465	-	5,326	-	-	5,326	17,466	275	17,741
0157P	0157P	393,452	111	-	-	-	111	-	9,653	-	18,806	28,459	31,654	(3,687)	27,967
0158P	0158P	221,934	63	-	-	-	63	-	5,445	-	30,219	35,664	17,855	(5,925)	11,930
0160F	0160F	2,751,987	779	-	-	-	779	-	67,517	-	90,494	158,011	221,403	(17,744)	203,659
0161F	0161F	18,426,765	5,213	-	-	106,843	112,056	-	452,078	-	-	452,078	1,482,473	20,950	1,503,423
0161P	0161P	13,407,067	3,793	-	-	253,053	256,846	-	328,926	-	-	328,926	1,078,627	49,618	1,128,245
0162F	0162F	4,776,228	1,351	-	-	387,227	388,578	-	117,179	-	-	117,179	384,258	75,927	460,185
0162P	0162P	3,174,372	898	-	-	-	898	-	77,879	-	3,447	81,326	255,385	(676)	254,709
0163P	0163P	264,898	75	-	-	62,109	62,184	-	6,499	-	-	6,499	21,312	12,178	33,490
0164P	0164P	279,691	79	-	-	71,648	71,727	-	6,862	-	-	6,862	22,502	14,049	36,551
0166F	0166F	68,252,034	19,308	-	-	43,723	63,031	-	1,674,481	-	-	1,674,481	5,491,022	8,573	5,499,595
0166P	0166P	68,847,051	19,476	-	-	-	19,476	-	1,689,079	-	2,093,651	3,782,730	5,538,892	(410,520)	5,128,372
0167P	0167P	2,090,822	591	-	-	48,524	49,115	-	51,296	-	-	51,296	168,211	9,514	177,725
0168F	0168F	4,871,606	1,378	-	-	3,748	5,126	-	119,519	-	-	119,519	391,931	735	392,666
0168P	0168P	4,922,688	1,393	-	-	91,960	93,353	-	120,772	-	-	120,772	396,041	18,031	414,072
0169F	0169F	15,512,968	4,389	-	-	68,661	73,050	-	380,592	-	-	380,592	1,248,051	13,463	1,261,514
0169P	0169P	11,623,958	3,288	-	-	-	3,288	-	285,180	-	29,739	314,919	935,172	(5,831)	929,341
0170F	0170F	5,942,212	1,681	-	-	-	1,681	-	145,785	-	163,818	309,603	478,064	(32,121)	446,943
0171F	0171F	1,211,532	343	-	-	309,160	309,503	-	29,723	-	-	29,723	97,470	60,620	158,090
0171P	0171P	1,353,559	383	-	-	28,497	28,880	-	33,208	-	-	33,208	108,897	5,588	114,485
0172P	0172P	698,976	198	-	-	-	198	-	17,149	-	28,935	46,084	56,234	(5,674)	50,560
0173F	0173F	437,599	124	-	-	-	124	-	10,736	-	57,223	67,959	35,206	(11,220)	23,986
0173P	0173P	347,850	98	-	-	-	98	-	8,534	-	39,813	48,347	27,985	(7,806)	20,179
0174P	0174P	236,726	67	-	-	-	67	-	5,808	-	7,013	12,821	19,045	(1,375)	17,670
0176F	0176F	4,553,506	1,288	-	-	-	1,288	-	111,715	-	276,350	388,065	366,339	(54,186)	312,153
0176P	0176P	3,729,307	1,055	-	-	-	1,055	-	91,494	-	41,388	132,882	300,031	(8,115)	291,916
0177P	0177P	788,290	223	-	-	-	223	-	19,340	-	77,997	97,337	63,420	(15,294)	48,126
0178P	0178P	176,862	50	-	-	-	50	-	4,339	-	38,276	42,615	14,229	(7,505)	6,724
0179P	0179P	17,113,804	4,841	-	-	-	4,841	-	419,867	-	615,149	1,035,016	1,376,842	(120,617)	1,256,225
0180P	0180P	198,602	56	-	-	-	56	-	4,872	-	10,424	15,296	15,978	(2,044)	13,934
0181F	0181F	5,630,868	1,593	-	-	-	1,593	-	138,147	-	2,671,825	2,809,972	453,015	(523,887)	(70,872)
0181P	0181P	3,195,324	904	-	-	-	904	-	78,393	-	1,548,782	1,627,175	257,071	(303,683)	(46,612)
0182F	0182F	2,076,193	587	-	-	-	587	-	50,937	-	352,716	403,653	167,034	(69,160)	97,874
0182P	0182P	2,758,146	780	-	-	-	780	-	67,668	-	24,943	92,611	221,899	(4,891)	217,008
0183F	0183F	181,661	51	-	-	7,714	7,765	-	4,457	-	-	4,457	14,615	1,513	16,128
0183P	0183P	908,577	257	-	-	61,057	61,314	-	22,291	-	-	22,291	73,097	11,972	85,069
0184F	0184F	6,433,231	1,820	-	-	54,481	56,301	-	157,832	-	-	157,832	517,567	10,683	528,250
0184P	0184P	4,323,074	1,223	-	-	-	1,223	-	106,061	-	256,669	362,730	347,801	(50,327)	297,474
0185F	0185F	750,547	212	-	-	-	212	-	18,414	-	38,317	56,731	60,383	(7,513)	52,870
0185P	0185P	2,499,910	707	-	-	-	707	-	61,332	-	43,041	104,373	201,123	(8,439)	192,684
0186P	0186P	408,829	116	-	-	25,961	26,077	-	10,030	-	-	10,030	32,891	5,090	37,981
0187P	0187P	224,123	63	-	-	-	63	-	5,499	-	5,291	10,790	18,031	(1,037)	16,994
0188P	0188P	647,609	183	-	-	5,796	5,979	-	15,888	-	-	15,888	52,102	1,136	53,238
0189P	0189P	543,841	154	-	-	234,304	234,458	-	13,342	-	-	13,342	43,753	45,942	89,695
0190F	0190F	16,231,686	4,592	-	-	-	4,592	-	398,225	-	342,144	740,369	1,305,874	(67,087)	1,238,787
0190P	0190P	17,067,998	4,828	-	-	-	4,828	-	418,743	-	326,465	745,208	1,373,157	(64,013)	1,309,144
0191F	0191F	1,972,779	558	-	-	196,326	196,884	-	48,400	-	-	48,400	158,714	38,495	197,209
0191P	0191P	3,995,783	1,130	-	-	-	1,130	-	98,032	-	170,725	268,757	321,469	(33,475)	287,994
0192F	0192F	20,309,142	5,745	-	-	23,099	28,844	-	498,260	-	-	498,260	1,633,914	4,529	1,638,443
0192P	0192P	18,817,946	5,323	-	-	-	5,323	-	461,676	-	-	461,676	1,513,944	(83,621)	1,430,323

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016					Pension Expense for the Year Ended December 31, 2016			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0193F	0193F	6,652,486	1,882	-	-	-	1,882	-	163,211	-	310,947	474,158	535,207	(60,970)	474,237
0193P	0193P	4,595,722	1,300	-	-	-	1,300	-	112,750	-	291,518	404,268	369,736	(57,160)	312,576
0194F	0194F	13,644,813	3,860	-	-	-	3,860	-	334,759	-	577,067	911,826	1,097,754	(113,150)	984,604
0194P	0194P	9,374,411	2,652	-	-	-	2,652	-	229,990	-	138,104	368,094	754,191	(27,079)	727,112
0195P	0195P	1,933,485	547	-	-	-	547	-	47,436	-	104,276	151,712	155,553	(20,446)	135,107
0196F	0196F	8,133,362	2,301	-	-	-	2,301	-	199,542	-	399,320	598,862	654,346	(78,298)	576,048
0196P	0196P	13,944,015	3,945	-	-	-	3,945	-	342,100	-	141,009	483,109	1,121,826	(27,649)	1,094,177
0197F	0197F	3,880,268	1,098	-	-	-	1,098	-	95,198	-	82,763	177,961	312,176	(16,228)	295,948
0197P	0197P	4,558,196	1,289	-	-	-	1,289	-	111,830	-	105,498	217,328	366,717	(20,686)	346,031
0198F	0198F	430,475	122	-	-	-	122	-	10,561	-	20,041	30,602	34,633	(3,930)	30,703
0198P	0198P	687,093	194	-	-	-	194	-	16,857	-	122,930	139,787	55,278	(24,104)	31,174
0199F	0199F	6,782,807	1,919	-	-	-	1,919	-	166,408	-	261,983	428,391	545,691	(51,369)	494,322
0199P	0199P	5,635,845	1,594	-	-	-	1,594	-	138,269	-	279,897	418,166	453,416	(54,882)	398,534
0201P	0201P	277,951	79	-	-	-	79	-	6,819	-	11,515	18,334	22,362	(2,258)	20,104
0202P	0202P	83,291	24	-	-	-	24	-	2,043	-	10,168	12,211	6,701	(1,994)	4,707
0203F	0203F	14,756,248	4,174	-	-	590,431	594,605	-	362,027	-	-	362,027	1,187,172	115,771	1,302,943
0203P	0203P	11,072,462	3,132	-	-	425,079	428,211	-	271,649	-	-	271,649	890,803	83,349	974,152
0205F	0205F	6,855,453	1,939	-	-	288,900	290,839	-	168,190	-	-	168,190	551,536	56,647	608,183
0205P	0205P	8,622,233	2,439	-	-	180,544	182,983	-	211,536	-	-	211,536	693,677	35,401	729,078
0206P	0206P	268,800	76	-	-	20,950	21,026	-	6,595	-	-	6,595	21,626	4,108	25,734
0207P	0207P	348,760	99	-	-	3,728	3,827	-	8,556	-	-	8,556	28,059	731	28,790
0208P	0208P	232,008	66	-	-	3,362	3,428	-	5,692	-	-	5,692	18,666	659	19,325
0210F	0210F	3,815,291	1,079	-	-	-	1,079	-	93,604	-	1,119,741	1,213,345	306,948	(219,557)	87,391
0210P	0210P	4,350,145	1,231	-	-	-	1,231	-	106,726	-	255,699	362,425	349,978	(50,137)	299,841
0212F	0212F	1,324,150	375	-	-	-	375	-	32,486	-	397,767	430,253	106,531	(77,994)	28,537
0212P	0212P	4,775,698	1,351	-	-	-	1,351	-	117,166	-	45,722	162,888	384,215	(8,965)	375,250
0213F	0213F	8,182,404	2,315	-	-	-	2,315	-	200,745	-	137,208	337,953	658,292	(26,903)	631,389
0215P	0215P	141,865	40	-	-	50,290	50,330	-	3,480	-	-	3,480	11,413	9,861	21,274
0216P	0216P	599,056	169	-	-	-	169	-	14,697	-	9,880	24,577	48,195	(1,937)	46,258
0217F	0217F	4,847,745	1,371	-	-	-	1,371	-	118,934	-	196,234	315,168	390,011	(38,477)	351,534
0217P	0217P	4,852,313	1,373	-	-	-	1,373	-	119,046	-	416,472	535,518	390,379	(81,661)	308,718
0218P	0218P	13,553,364	3,834	-	-	-	3,834	-	332,515	-	1,082,556	1,415,071	1,090,397	(212,266)	878,131
0220F	0220F	3,279,336	928	-	-	-	928	-	80,455	-	273,304	353,759	263,830	(53,589)	210,241
0220P	0220P	2,619,191	741	-	-	-	741	-	64,259	-	29,468	93,727	210,720	(5,778)	204,942
0221F	0221F	104,434	30	-	-	-	30	-	2,562	-	8,552	11,114	8,402	(1,677)	6,725
0221P	0221P	1,056,139	299	-	-	-	299	-	25,911	-	202,293	228,204	84,969	(39,665)	45,304
0222F	0222F	10,163,558	2,875	-	-	-	2,875	-	249,351	-	615,449	864,800	817,680	(120,676)	697,004
0222P	0222P	10,107,351	2,859	-	-	-	2,859	-	247,972	-	618,066	866,038	813,158	(121,189)	691,969
0223P	0223P	747,161	211	-	-	1,023	1,234	-	18,331	-	-	18,331	60,111	201	60,312
0224P	0224P	1,826,563	517	-	-	38,627	39,144	-	44,813	-	-	44,813	146,951	7,574	154,525
0225F	0225F	889,774	252	-	-	-	252	-	21,830	-	28,985	50,815	71,584	(5,683)	65,901
0225P	0225P	1,749,377	495	-	-	-	495	-	42,919	-	48,683	91,602	140,741	(9,546)	131,195
0226P	0226P	526,275	149	-	-	12,572	12,721	-	12,912	-	-	12,912	42,340	2,465	44,805
0227P	0227P	877,469	248	-	-	-	248	-	21,528	-	3,336	24,864	70,594	(654)	69,940
0228P	0228P	1,660,348	470	-	-	-	470	-	40,735	-	19,051	59,786	133,579	(3,735)	129,844
0229P	0229P	634,855	180	-	-	13,824	14,004	-	15,575	-	-	15,575	51,075	2,711	53,786
0230F	0230F	3,315,883	938	-	-	34,757	35,695	-	81,351	-	-	81,351	266,770	6,815	273,585
0230P	0230P	2,848,004	806	-	-	9,609	10,415	-	69,872	-	-	69,872	229,128	1,884	231,012
0231P	0231P	1,327,128	375	-	-	46,626	47,001	-	32,559	-	-	32,559	106,770	9,142	115,912
0232P	0232P	157,160	44	-	-	-	44	-	3,856	-	15,460	19,316	12,644	(3,031)	9,613
0233F	0233F	1,019,524	288	-	-	-	288	-	25,013	-	-	25,013	82,023	(4,669)	77,354
0233P	0233P	1,049,667	297	-	-	-	297	-	25,752	-	95,448	121,200	84,448	(18,715)	65,733
0234P	0234P	513,548	145	-	-	-	145	-	12,599	-	3,324	15,923	41,316	(652)	40,664
0236P	0236P	89,886	25	-	-	-	25	-	2,205	-	4,430	6,635	7,231	(869)	6,362

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016					Deferred Inflows of Resources for the Year Ended December 31, 2016					Pension Expense for the Year Ended December 31, 2016			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
0237F	0237F	5,246,730	1,484	-	-	-	1,484	-	128,722	-	-	162,145	290,867	422,111	(31,793)	390,318
0237P	0237P	4,194,507	1,187	-	-	66,644	67,831	-	102,907	-	-	102,907	337,457	13,067	350,524	
0238P	0238P	1,571,183	444	-	-	-	444	-	38,547	-	-	12,880	51,427	(2,525)	123,880	
0239F	0239F	11,729,153	3,318	-	-	-	3,318	-	287,761	-	-	222,078	509,839	943,635	(43,545)	900,090
0240F	0240F	12,440,719	3,519	-	-	-	3,519	-	305,218	-	-	126,678	431,896	1,000,882	(24,839)	976,043
0241P	0241P	189,166	54	-	-	3,518	3,572	-	4,641	-	-	-	4,641	15,219	690	15,909
0242P	0242P	945,655	268	-	-	-	268	-	23,200	-	-	188,498	211,698	76,080	(36,960)	39,120
0243P	0243P	1,181,647	334	-	-	24,923	25,257	-	28,990	-	-	-	28,990	95,066	4,887	99,953
0244F	0244F	3,575,532	1,011	-	-	-	1,011	-	87,721	-	-	365,704	453,425	287,659	(71,707)	215,952
0244P	0244P	3,925,476	1,110	-	-	-	1,110	-	96,307	-	-	136,103	232,410	315,813	(26,687)	289,126
0245P	0245P	358,224	101	-	-	45,441	45,542	-	8,789	-	-	-	8,789	28,820	8,910	37,730
0246P	0246P	17,108,543	4,840	-	-	226,097	230,937	-	419,737	-	-	419,737	1,376,419	44,333	1,420,752	
0247P	0247P	4,940,241	1,398	-	-	-	1,398	-	121,203	-	-	490,509	611,712	397,453	(96,178)	301,275
0250F	0250F	23,902,744	6,762	-	-	-	6,762	-	586,425	-	-	450,322	1,036,747	1,923,027	(88,298)	1,834,729
0250P	0250P	19,463,869	5,506	-	-	-	5,506	-	477,523	-	-	523,136	1,000,659	1,565,910	(102,576)	1,463,334
0251F	0251F	5,634,621	1,594	-	-	-	1,594	-	138,239	-	-	737,734	875,973	453,317	(144,654)	308,663
0252F	0252F	3,220,776	911	-	-	206,375	207,286	-	79,018	-	-	-	259,118	40,466	299,584	
0253P	0253P	309,793	88	-	-	17,594	17,682	-	7,600	-	-	-	7,600	24,924	3,450	28,374
0254F	0254F	5,811,306	1,644	-	-	416,143	417,787	-	142,573	-	-	142,573	467,532	81,597	549,129	
0254P	0254P	4,331,926	1,225	-	-	229,448	230,673	-	106,279	-	-	106,279	348,513	44,990	393,503	
0255F	0255F	4,629,686	1,310	-	-	161,358	162,668	-	113,584	-	-	113,584	372,468	31,639	404,107	
0256F	0256F	2,771,620	784	-	-	50,292	51,076	-	67,998	-	-	67,998	222,983	9,861	232,844	
0257P	0257P	888,496	251	-	-	29,423	29,674	-	21,798	-	-	-	21,798	71,481	5,769	77,250
0259F	0259F	4,142,433	1,172	-	-	-	1,172	-	101,630	-	-	152,531	254,161	333,268	(29,908)	303,360
0259P	0259P	3,678,403	1,041	-	-	29,845	30,886	-	90,245	-	-	90,245	285,935	5,852	301,787	
0260F	0260F	1,529,836	433	-	-	268,896	269,329	-	37,533	-	-	37,533	123,079	52,725	175,804	
0260P	0260P	1,196,195	338	-	-	10,972	11,310	-	29,347	-	-	-	29,347	96,236	2,151	98,387
0261P	0261P	882,812	250	-	-	49,560	49,810	-	21,659	-	-	-	21,659	71,024	8,718	80,742
0263F	0263F	5,211,991	1,474	-	-	-	1,474	-	127,870	-	-	223,001	350,871	419,316	(43,726)	375,590
0263P	0263P	5,112,112	1,446	-	-	-	1,446	-	125,420	-	-	134,413	259,833	411,280	(26,356)	384,924
0264F	0264F	174,713	49	-	-	-	49	-	4,286	-	-	13,971	18,257	14,056	(2,739)	11,317
0264P	0264P	942,841	267	-	-	-	267	-	23,131	-	-	17,349	40,480	75,853	(3,402)	72,451
0265P	0265P	13,104,629	3,707	-	-	-	3,707	-	321,506	-	-	466,704	788,210	1,054,295	(91,511)	962,784
0266P	0266P	2,014,275	570	-	-	-	570	-	49,418	-	-	129,207	178,625	162,053	(25,335)	136,718
0267P	0267P	230,662	65	-	-	-	65	-	5,659	-	-	8,313	13,972	18,557	(1,630)	16,927
0269P	0269P	1,417,693	401	-	-	-	401	-	34,781	-	-	28,895	63,676	114,056	(5,666)	108,390
0270F	0270F	442,943	125	-	-	62,414	62,539	-	10,867	-	-	-	10,867	35,636	12,238	47,874
0271F	0271F	4,445,564	1,258	-	-	-	1,258	-	109,067	-	-	272,419	381,486	357,655	(53,415)	304,240
0272P	0272P	2,178,546	616	-	-	19,438	20,054	-	53,448	-	-	-	53,448	175,269	3,811	179,080
0273F	0273F	12,877,108	3,643	-	-	-	3,643	-	315,924	-	-	54,570	370,494	1,035,991	(10,700)	1,025,291
0273P	0273P	11,465,601	3,244	-	-	-	3,244	-	281,295	-	-	378,872	660,167	922,432	(74,289)	848,143
0274P	0274P	6,009,323	1,700	-	-	-	1,700	-	147,431	-	-	232,223	379,654	483,463	(45,534)	437,929
0275P	0275P	2,242,667	634	-	-	-	634	-	55,021	-	-	167,846	222,867	180,427	(32,911)	147,516
0276F	0276F	2,873,063	813	-	-	-	813	-	70,487	-	-	155,929	226,416	231,144	(30,574)	200,570
0276P	0276P	2,553,031	722	-	-	17,176	17,898	-	62,636	-	-	-	62,636	205,397	3,368	208,765
0277F	0277F	6,368,308	1,802	-	-	200,161	201,963	-	156,239	-	-	-	156,239	512,344	39,247	551,591
0277P	0277P	8,006,589	2,265	-	-	142,148	144,413	-	196,432	-	-	-	196,432	644,147	27,872	672,019
0278P	0278P	5,010,874	1,418	-	-	-	1,418	-	122,936	-	-	116,353	239,289	403,136	(22,814)	380,322
0280F	0280F	2,643,719	748	-	-	-	748	-	46,860	-	-	243,803	308,663	212,693	(47,805)	164,888
0280P	0280P	1,904,756	539	-	-	-	539	-	46,731	-	-	220,450	267,181	153,242	(43,225)	110,017
0281P	0281P	2,286,896	647	-	-	-	647	-	56,106	-	-	72,439	128,545	183,986	(14,204)	169,782
0282P	0282P	188,106	53	-	-	-	53	-	4,615	-	-	47,585	52,200	15,134	(9,330)	5,804
0283F	0283F	23,119,837	6,540	-	-	810,971	817,511	-	567,217	-	-	-	567,217	1,860,040	159,014	2,019,054
0284F	0284F	15,207,757	4,302	-	-	-	4,302	-	373,104	-	-	544,020	917,124	1,223,497	(106,671)	1,116,826

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016					Deferred Inflows of Resources for the Year Ended December 31, 2016					Pension Expense for the Year Ended December 31, 2016		
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Contributions	Total Employer Pension Expense
0285P	0285P	656,909	186	-	-	17,592	17,778	-	16,116	-	-	16,116	52,850	3,449	56,299
0286F	0286F	5,490,880	1,553	-	-	-	-	1,553	134,712	-	13,351	148,063	441,753	(2,618)	439,135
0287F	0287F	3,278,574	927	-	-	-	927	-	80,436	-	80,401	160,837	263,768	(15,765)	248,003
0288P	0288P	570,096	161	-	-	-	161	-	13,987	-	40,954	54,941	45,865	(8,030)	37,835
0289F	0289F	3,224,270	912	-	-	21,397	22,309	-	79,104	-	-	79,104	259,399	4,196	263,595
0290P	0290P	1,009,055	285	-	-	-	285	-	24,756	-	15,989	40,745	81,181	(3,135)	78,046
0291F	0291F	9,376,777	2,653	-	-	-	2,653	-	230,048	-	160,519	390,567	754,382	(31,474)	722,908
0291P	0291P	9,070,138	2,566	-	-	-	2,566	-	222,525	-	162,533	385,058	729,712	(31,869)	697,843
0292F	0292F	1,952,874	552	-	-	-	552	-	47,911	-	4,710	52,621	157,113	(924)	156,189
0292P	0292P	1,894,450	536	-	-	40,078	40,614	-	46,478	-	-	46,478	152,413	7,858	160,271
0293F	0293F	21,807,244	6,169	-	-	2,229,630	2,235,799	-	535,014	-	-	535,014	1,754,439	437,182	2,191,621
0293P	0293P	21,698,731	6,138	-	-	-	6,138	-	532,352	-	218,527	750,609	1,745,709	(42,795)	1,702,914
0296F	0296F	2,315,557	655	-	-	-	655	-	56,809	-	50,032	106,841	186,291	(9,810)	176,481
0296P	0296P	1,880,500	532	-	-	3,821	4,353	-	46,136	-	-	46,136	151,290	749	152,039
0297P	0297P	861,126	244	-	-	-	244	-	21,127	-	21,514	42,641	69,279	(4,219)	65,060
0298F	0298F	139,336	39	-	-	34,338	34,377	-	3,418	-	-	3,418	11,210	6,733	17,943
0300F	0300F	19,825,396	5,608	-	-	-	5,608	-	486,392	-	767,678	1,254,070	1,594,995	(150,525)	1,444,470
0300P	0300P	20,200,996	5,715	-	-	-	5,715	-	495,607	-	289,966	785,573	1,625,213	(56,856)	1,568,357
0301F	0301F	16,016,034	4,531	-	-	-	4,531	-	392,934	-	761,031	1,153,965	1,288,524	(149,222)	1,139,302
0301P	0301P	12,460,284	3,525	-	-	-	3,525	-	305,698	-	73,089	378,787	1,002,456	(14,331)	988,125
0303F	0303F	1,789,092	506	-	-	-	506	-	43,893	-	178,542	222,435	143,936	(35,008)	108,928
0303P	0303P	5,612,568	1,588	-	-	-	1,588	-	137,698	-	82,028	219,726	451,543	(16,084)	435,459
0304P	0304P	239,323	68	-	-	-	68	-	5,872	-	85,277	91,149	19,254	(16,721)	2,533
0305P	0305P	234,415	66	-	-	-	66	-	5,751	-	66,074	71,825	18,859	(12,956)	5,903
0306P	0306P	353,723	100	-	-	39,099	39,199	-	8,678	-	-	8,678	28,458	7,666	36,124
0307F	0307F	181,770	51	-	-	8,233	8,284	-	4,460	-	-	4,460	14,624	1,614	16,238
0308F	0308F	437,939	124	-	-	-	124	-	10,744	-	34,917	45,661	35,233	(6,847)	28,386
0308P	0308P	376,864	107	-	-	-	107	-	9,246	-	5,094	14,340	30,320	(999)	29,321
0309P	0309P	1,262,015	357	-	-	47,806	48,163	-	30,962	-	-	30,962	101,532	9,374	110,906
0311F	0311F	8,236,273	2,330	-	-	-	2,330	-	202,067	-	-	202,067	662,626	(71,078)	591,548
0312F	0312F	11,740,234	3,321	-	-	-	3,321	-	288,032	-	351,527	639,559	944,527	(68,927)	875,600
0313F	0313F	3,700,429	1,047	-	-	-	1,047	-	90,786	-	49,223	140,009	297,707	(9,651)	288,056
0314F	0314F	16,471,444	4,660	-	-	-	4,660	-	404,107	-	391,945	796,052	1,325,163	(76,852)	1,248,311
0314P	0314P	14,222,237	4,023	-	-	351,046	355,069	-	348,925	-	-	348,925	1,144,209	68,833	1,213,042
0316P	0316P	603,053	171	-	-	68,642	68,813	-	14,795	-	-	14,795	48,517	13,459	61,976
0317P	0317P	679,193	192	-	-	45,029	45,221	-	16,663	-	-	16,663	54,643	8,829	63,472
0318P	0318P	296,510	84	-	-	-	84	-	7,275	-	6,224	13,499	23,855	(1,220)	22,635
0319P	0319P	2,602,699	736	-	-	84,816	85,552	-	63,854	-	63,854	209,393	16,631	226,024	
0320F	0320F	328,964	93	-	-	174,073	174,166	-	8,071	-	-	8,071	26,466	34,132	60,598
0320P	0320P	811,662	230	-	-	31,459	31,689	-	19,913	-	-	19,913	65,300	6,168	71,468
0321F	0321F	1,719,302	486	-	-	-	486	-	42,181	-	79,750	121,931	138,321	(15,637)	122,684
0321P	0321P	2,263,632	640	-	-	-	640	-	55,535	-	69,286	124,821	182,114	(13,585)	168,529
0322F	0322F	2,641,843	747	-	-	-	747	-	64,814	-	36,877	101,691	212,542	(7,231)	205,311
0322P	0322P	2,708,288	766	-	-	-	766	-	66,445	-	54,893	121,338	217,888	(10,763)	207,125
0323F	0323F	15,653,242	4,428	-	-	-	4,428	-	384,033	-	1,274,521	1,658,554	1,259,337	(249,906)	1,009,431
0323P	0323P	17,841,836	5,047	-	-	-	5,047	-	437,728	-	853,898	1,291,626	1,435,414	(167,431)	1,267,983
0324F	0324F	606,085	171	-	-	151	322	-	14,870	-	-	14,870	48,761	30	48,791
0324P	0324P	716,909	203	-	-	27,631	27,834	-	17,589	-	-	17,589	57,677	5,418	63,095
0325F	0325F	277,706	79	-	-	264	343	-	6,813	-	-	6,813	22,342	52	22,394
0325P	0325P	2,197,704	622	-	-	-	622	-	53,918	-	90,615	144,533	176,810	(17,768)	159,042
0326P	0326P	3,456,755	978	-	-	-	978	-	84,807	-	151,071	235,878	278,103	(29,622)	248,481
0328P	0328P	278,562	79	-	-	-	79	-	6,834	-	20,323	27,157	22,411	(3,985)	18,426
0329P	0329P	108,010	31	-	-	35,083	35,114	-	2,650	-	-	2,650	8,679	15,569	15,569
0330F	0330F	7,148,685	2,022	-	-	-	2,022	-	175,384	-	277,710	453,094	575,127	(54,453)	520,674

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Proportionate Share of Contributions	Total Employer Pension Expense
0330P	0330P	6,428,975	1,819	-	-	-	1,819	-	157,727	-	318,954	476,681	517,225	(62,540)	454,685
0331F	0331F	4,551,167	1,287	-	-	520,750	522,037	-	111,657	-	-	111,657	366,151	102,108	468,259
0331P	0331P	4,609,468	1,304	-	-	-	1,304	-	113,088	-	18,340	131,428	370,842	(3,596)	367,246
0333P	0333P	3,140,299	888	-	-	139,981	140,869	-	77,043	-	-	77,043	252,644	27,447	280,091
0334F	0334F	4,773,916	1,351	-	-	-	35,955	-	117,122	-	-	117,122	384,072	7,050	391,122
0335F	0335F	3,304,421	935	-	-	-	935	-	81,070	-	85,147	166,217	265,848	(16,695)	249,153
0336F	0336F	11,927,986	3,374	-	-	1,143,503	1,146,877	-	292,639	-	-	292,639	959,632	224,216	1,183,848
0337F	0337F	2,222,734	629	-	-	-	629	-	54,532	-	189,862	244,394	178,824	(37,228)	141,596
0338P	0338P	496,077	140	-	-	-	140	-	12,171	-	8,255	20,426	39,910	(1,619)	38,291
0339P	0339P	188,554	53	-	-	-	53	-	4,626	-	13,690	18,316	15,170	(2,684)	12,486
0342P	0342P	143,836	41	-	-	-	41	-	3,529	-	57,505	61,034	11,572	(11,276)	296
0343F	0343F	18,284,003	5,172	-	-	417,576	422,748	-	448,576	-	-	448,576	1,470,987	81,878	1,552,865
0343P	0343P	14,623,602	4,137	-	-	106,656	110,793	-	358,772	-	-	358,772	1,176,500	20,913	1,197,413
0344P	0344P	155,787	44	-	-	-	1,717	-	3,822	-	-	3,822	12,533	337	12,870
0345F	0345F	1,925,776	545	-	-	-	545	-	47,247	-	27,043	74,290	154,933	(5,303)	149,630
0346F	0346F	7,940,388	2,246	-	-	-	2,246	-	194,808	-	806,986	1,001,794	638,821	(158,233)	480,588
0346P	0346P	6,371,857	1,803	-	-	-	1,803	-	156,326	-	1,114,070	1,270,396	512,629	(218,445)	294,184
0347P	0347P	310,745	88	-	-	-	88	-	7,624	-	78,743	86,367	25,000	(15,440)	9,560
0348F	0348F	1,765,638	499	-	-	108,673	109,172	-	43,318	-	-	43,318	142,049	21,309	163,358
0349F	0349F	265,048	75	-	-	1,965	2,040	-	6,503	-	-	6,503	21,324	385	21,709
0349P	0349P	1,961,167	555	-	-	50,178	50,733	-	48,115	-	-	48,115	157,780	9,839	167,619
0350F	0350F	7,347,410	2,079	-	-	-	2,079	-	180,260	-	151,203	331,463	591,115	(29,648)	561,467
0350P	0350P	4,927,814	1,394	-	-	-	1,394	-	120,898	-	347,170	468,068	396,453	(68,072)	328,381
0351F	0351F	10,620,124	3,004	-	-	-	3,004	-	260,552	-	214,927	475,479	854,412	(42,143)	812,269
0351P	0351P	9,769,046	2,764	-	-	688,718	691,482	-	239,672	-	-	239,672	785,941	135,043	920,984
0352F	0352F	4,793,957	1,356	-	-	-	1,356	-	117,614	-	328,320	445,934	385,684	(64,377)	321,307
0354P	0354P	1,881,370	532	-	-	-	532	-	46,157	-	3,252	49,409	151,360	(638)	150,722
0355F	0355F	9,820,726	2,778	-	-	-	2,778	-	240,940	-	145,861	386,801	790,098	(28,600)	761,498
0355P	0355P	7,056,026	1,996	-	-	150,933	152,929	-	173,111	-	-	173,111	567,672	29,595	597,267
0356F	0356F	12,227,868	3,459	-	-	343,916	347,375	-	299,996	-	-	299,996	983,758	67,434	1,051,192
0356P	0356P	9,986,397	2,825	-	-	315,543	318,368	-	245,004	-	-	245,004	803,427	61,871	865,298
0357F	0357F	9,862,385	2,790	-	-	300,335	303,125	-	241,962	-	-	241,962	793,450	58,889	852,339
0357P	0357P	7,492,755	2,120	-	-	-	2,120	-	183,826	-	18,278	202,104	602,808	(3,584)	599,224
0358P	0358P	8,260,569	2,337	-	-	-	2,337	-	202,663	-	243,983	446,646	664,580	(47,840)	616,740
0359F	0359F	10,313,512	2,918	-	-	306,319	309,237	-	253,030	-	-	253,030	829,744	60,063	889,807
0359P	0359P	9,876,321	2,794	-	-	250,331	253,125	-	242,304	-	-	242,304	794,571	49,085	843,656
0360F	0360F	3,798,812	1,075	-	-	199,433	200,508	-	93,199	-	-	93,199	305,623	39,105	344,728
0360P	0360P	4,839,900	1,369	-	-	292,957	294,326	-	118,741	-	-	118,741	389,380	57,443	446,823
0361P	0361P	469,945	133	-	-	16,296	16,429	-	11,530	-	-	11,530	37,808	3,195	41,003
0362P	0362P	71,340	20	-	-	-	20	-	1,750	-	16,404	18,154	5,739	(3,217)	2,522
0364P	0364P	400,671	113	-	-	-	113	-	9,830	-	7,171	17,001	32,235	(1,406)	30,829
0365P	0365P	788,290	223	-	-	35,221	35,444	-	19,340	-	-	19,340	63,420	6,906	70,326
0366P	0366P	367,224	104	-	-	1,314	1,418	-	9,009	-	-	9,009	29,544	258	29,802
0367F	0367F	688,874	195	-	-	-	195	-	16,901	-	14,845	31,746	55,421	(2,911)	52,510
0367P	0367P	7,811,155	2,210	-	-	-	2,210	-	191,637	-	-	191,637	628,424	(49,724)	578,700
0369F	0369F	20,312,989	5,746	-	-	-	5,746	-	498,355	-	299,133	797,488	1,634,223	(58,653)	1,575,570
0369P	0369P	19,041,022	5,387	-	-	-	5,387	-	467,148	-	527,549	994,697	1,531,891	(103,441)	1,428,450
0370P	0370P	1,239,078	351	-	-	-	351	-	30,399	-	233,829	264,228	99,686	(45,849)	53,837
0371F	0371F	894,695	253	-	-	96,538	96,791	-	21,950	-	-	21,950	71,980	18,929	90,909
0371P	0371P	1,518,810	430	-	-	42,713	43,143	-	37,262	-	-	37,262	122,191	8,375	130,566
0373F	0373F	13,231,443	3,743	-	-	-	3,743	-	324,617	-	218,544	543,161	1,064,498	(42,852)	1,021,646
0375F	0375F	477,287	135	-	-	-	135	-	11,710	-	34,166	45,876	38,399	(6,999)	31,700
0376P	0376P	7,675,191	2,171	-	-	-	2,171	-	188,302	-	263,437	451,739	617,486	(51,654)	565,832
0377F	0377F	7,779,312	2,201	-	-	-	2,201	-	190,856	-	-	190,856	625,862	(24,155)	601,707

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0377P	0377P	7,390,714	2,091	-	-	-	2,091	-	181,322	-	199,777	381,099	594,599	(39,172)	555,427
0378P	0378P	1,571,618	445	-	-	-	445	-	38,558	-	112,827	151,385	126,440	(22,123)	104,317
0379P	0379P	483,949	137	-	-	8,165	8,302	-	11,873	-	-	11,873	38,935	1,601	40,536
0380F	0380F	15,264,441	4,318	-	-	-	4,318	-	374,495	-	453,547	828,042	1,228,057	(88,931)	1,139,126
0380P	0380P	14,143,093	4,001	-	-	292,542	296,543	-	346,984	-	-	346,984	1,137,842	57,361	1,195,203
0381P	0381P	87,370	25	-	-	-	25	-	2,144	-	134	2,278	7,029	(26)	7,003
0382F	0382F	21,621,803	6,117	-	-	247,993	254,110	-	530,465	-	-	530,465	1,739,520	48,626	1,788,146
0383F	0383F	1,207,779	342	-	-	-	342	-	29,631	-	142,762	172,393	97,168	(27,993)	69,175
0384P	0384P	411,127	116	-	-	98,363	98,479	-	10,087	-	-	10,087	33,076	19,287	52,363
0385P	0385P	3,573,969	1,011	-	-	219,195	220,206	-	87,683	-	-	87,683	287,533	42,979	330,512
0386P	0386P	796,543	225	-	-	-	225	-	19,542	-	16,436	35,978	64,084	(3,223)	60,861
0388P	0388P	772,777	219	-	-	57,831	58,050	-	18,959	-	-	18,959	62,172	11,339	73,511
0389P	0389P	1,119,022	317	-	-	-	317	-	27,454	-	92,550	120,004	90,028	(18,147)	71,881
0390F	0390F	566,805	160	-	-	30,402	30,562	-	13,906	-	-	13,906	45,601	5,961	51,562
0390P	0390P	363,445	103	-	-	-	103	-	8,917	-	7,613	16,530	29,240	(1,493)	27,747
0391P	0391P	721,641	204	-	-	55,132	55,336	-	17,705	-	-	17,705	58,058	10,810	68,868
0392F	0392F	241,920	68	-	-	-	68	-	5,935	-	22,576	28,511	19,463	(4,427)	15,036
0392P	0392P	1,169,995	331	-	-	-	331	-	28,704	-	129,610	158,314	94,129	(25,414)	68,715
0393P	0393P	518,606	147	-	-	-	147	-	12,723	-	7,681	20,404	41,723	(1,506)	40,217
0394F	0394F	2,874,585	813	-	-	131,808	132,621	-	70,524	-	-	70,524	231,267	25,845	257,112
0394P	0394P	4,888,207	1,383	-	-	-	1,383	-	119,926	-	87,638	207,564	393,267	(17,184)	376,083
0395F	0395F	210,744	60	-	-	56,784	56,844	-	5,170	-	-	5,170	16,955	11,134	28,089
0395P	0395P	951,433	269	-	-	-	269	-	23,342	-	76,404	99,746	76,545	(14,981)	61,564
0396F	0396F	213,463	60	-	-	-	60	-	5,237	-	2,531	7,768	17,174	(496)	16,678
0397F	0397F	7,187,136	2,033	-	-	18,239	20,272	-	176,328	-	-	176,328	578,220	3,576	581,796
0397P	0397P	6,196,260	1,753	-	-	282,445	284,198	-	152,018	-	-	152,018	498,502	55,381	553,883
0398P	0398P	3,100,706	877	-	-	160,437	161,314	-	76,072	-	-	76,072	249,458	31,458	280,916
0399P	0399P	230,934	65	-	-	-	65	-	5,666	-	23,930	29,596	18,579	(4,692)	13,887
0402F	0402F	165,080	47	-	-	-	47	-	4,050	-	10,056	14,106	13,279	(1,972)	11,307
0402P	0402P	728,412	206	-	-	-	206	-	17,871	-	66,880	84,751	58,602	(13,114)	45,488
0403F	0403F	171,980	49	-	-	1,099	1,148	-	4,219	-	-	4,219	13,836	215	14,051
0403P	0403P	2,038,245	577	-	-	225,750	226,327	-	50,006	-	-	50,006	163,981	44,265	208,246
0404F	0404F	7,973,768	2,256	-	-	106,266	108,522	-	195,627	-	-	195,627	641,507	20,836	662,343
0404P	0404P	4,640,183	1,313	-	-	302,723	304,036	-	113,841	-	-	113,841	373,313	59,357	432,670
0406F	0406F	296,183	84	-	-	-	84	-	7,266	-	24,243	31,509	23,829	(4,753)	19,076
0406P	0406P	1,158,084	328	-	-	-	328	-	28,412	-	49,926	78,338	93,170	(9,789)	83,381
0408F	0408F	431,997	122	-	-	129,025	129,147	-	10,599	-	-	10,599	34,755	25,299	60,054
0408P	0408P	1,010,740	286	-	-	-	286	-	24,797	-	22,845	47,642	81,316	(4,479)	76,837
0409F	0409F	1,599,531	452	-	-	-	452	-	39,243	-	170,208	209,451	128,686	(33,374)	95,312
0409P	0409P	2,517,041	712	-	-	-	712	-	61,753	-	135,894	197,647	202,501	(26,646)	175,855
0410P	0410P	721,301	204	-	-	61,451	61,655	-	17,696	-	-	17,696	58,030	12,049	70,079
0411F	0411F	581,686	165	-	-	122,838	123,003	-	14,270	-	-	14,270	46,796	24,086	70,882
0411P	0411P	1,031,013	292	-	-	-	292	-	25,295	-	75,731	101,026	82,947	(14,849)	68,098
0412P	0412P	4,481,350	1,288	-	-	-	1,288	-	109,945	-	57,209	167,154	360,534	(11,217)	349,317
0413F	0413F	951,637	269	-	-	-	269	-	23,347	-	81,321	104,668	76,561	(15,945)	60,616
0413P	0413P	724,333	205	-	-	-	205	-	17,771	-	21,458	39,229	58,274	(4,207)	54,067
0414P	0414P	1,092,332	309	-	-	14,404	14,713	-	26,799	-	-	26,799	87,880	2,824	90,704
0416P	0416P	405,240	115	-	-	7,604	7,719	-	9,942	-	-	9,942	32,602	1,491	34,093
0418F	0418F	413,017	117	-	-	-	117	-	10,133	-	8,599	18,732	33,228	(1,686)	31,542
0418P	0418P	941,753	266	-	-	-	266	-	23,105	-	36,415	59,520	75,766	(7,140)	68,626
0419P	0419P	535,520	151	-	-	40,208	40,359	-	13,138	-	-	13,138	43,084	7,884	50,968
0420P	0420P	560,823	159	-	-	64,603	64,762	-	13,759	-	-	13,759	45,119	12,667	57,786
0423P	0423P	464,928	132	-	-	302,579	302,711	-	11,406	-	-	11,406	37,404	59,329	96,733
0424P	0424P	83,930	24	-	-	-	24	-	2,059	-	23,079	25,138	6,752	(4,525)	2,227

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Contributions Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Proportionate Contributions Share of Contributions	Total Employer Pension Expense
0425F	0425F	5,732,080	1,622	-	-	-	1,622	-	140,630	-	49,215	189,845	461,158	(9,650)	451,508
0425P	0425P	3,665,051	1,037	-	-	3,863	4,900	-	89,918	-	-	89,918	294,861	757	295,618
0426F	0426F	598,526	169	-	-	35,471	35,640	-	14,684	-	-	14,684	48,153	6,955	55,108
0426P	0426P	592,421	168	-	-	86,407	86,575	-	14,534	-	-	14,534	47,662	16,943	64,605
0430P	0430P	114,889	33	-	-	6,194	6,227	-	2,819	-	-	2,819	9,243	1,215	10,458
0431P	0431P	322,968	91	-	-	5,297	5,388	-	7,924	-	-	7,924	25,983	1,039	27,022
0432F	0432F	16,947,195	4,794	-	-	237,638	242,432	-	415,779	-	415,779	1,363,438	46,596	1,410,034	
0432P	0432P	12,664,433	3,583	-	-	-	3,583	-	310,707	-	243,414	554,121	1,018,881	(47,728)	971,153
0433P	0433P	789,677	223	-	-	96,707	96,930	-	19,374	-	-	19,374	63,531	18,962	82,493
0434P	0434P	435,193	123	-	-	100,894	101,017	-	10,677	-	-	10,677	35,012	19,783	54,795
0435P	0435P	545,772	154	-	-	-	154	-	13,390	-	78,698	92,088	43,909	(15,431)	28,478
0437P	0437P	1,430,528	405	-	-	-	405	-	35,096	-	26,873	61,969	115,089	(5,269)	109,820
0438F	0438F	6,285,996	1,778	-	-	-	1,778	-	154,219	-	204,300	358,519	505,722	(40,059)	465,663
0438P	0438P	6,042,539	1,709	-	-	143,537	145,246	-	148,246	-	-	148,246	486,135	28,144	514,279
0439P	0439P	660,226	187	-	-	-	187	-	16,198	-	5,707	21,905	53,117	(1,119)	51,998
0441F	0441F	1,519,857	430	-	-	62,271	62,701	-	37,288	-	-	37,288	122,276	12,210	134,486
0441P	0441P	3,987,489	1,128	-	-	-	1,128	-	97,828	-	585,654	683,482	320,802	(114,834)	205,968
0442P	0442P	3,023,737	855	-	-	316,988	317,843	-	74,184	-	-	74,184	243,266	62,155	305,421
0444P	0444P	605,827	171	-	-	-	171	-	14,863	-	5,673	20,536	48,740	(1,112)	47,628
0445F	0445F	10,666,624	3,018	-	-	-	3,018	-	261,693	-	104,602	366,295	858,153	(20,510)	837,643
0445P	0445P	10,418,041	2,947	-	-	-	2,947	-	255,594	-	153,483	409,077	838,154	(30,095)	808,059
0446P	0446P	1,241,498	351	-	-	36,690	37,041	-	30,459	-	-	30,459	99,881	7,194	107,075
0447F	0447F	9,234,980	2,613	-	-	-	2,613	-	226,569	-	276,651	503,220	742,974	(54,245)	688,729
0447P	0447P	7,801,352	2,207	-	-	-	2,207	-	191,397	-	325,846	517,243	627,635	(63,891)	563,744
0448F	0448F	9,813,764	2,776	-	-	-	2,776	-	240,769	-	894,838	1,135,607	789,538	(175,458)	614,080
0448P	0448P	7,788,694	2,203	-	-	-	2,203	-	191,086	-	965,903	1,156,989	626,617	(189,393)	437,224
0450F	0450F	434,404	123	-	-	172,155	172,278	-	10,658	-	-	10,658	34,949	33,756	68,705
0450P	0450P	1,931,024	546	-	-	102,906	103,452	-	47,375	-	-	47,375	155,355	20,178	175,533
0452P	0452P	3,217,200	910	-	-	-	910	-	78,930	-	42,093	121,023	258,631	(6,254)	250,577
0453F	0453F	1,654,542	468	-	-	455,097	455,565	-	40,592	-	-	40,592	133,111	89,235	222,346
0453P	0453P	2,823,164	799	-	-	157,177	157,976	-	69,263	-	-	69,263	227,130	30,819	257,949
0454F	0454F	4,051,704	1,146	-	-	-	1,146	-	99,404	-	37,779	137,183	325,968	(7,408)	318,560
0454P	0454P	3,962,268	1,121	-	-	260,798	261,919	-	97,209	-	-	97,209	318,773	51,137	369,910
0455F	0455F	24,042,596	6,802	-	-	-	6,802	-	589,856	-	963,155	1,553,011	1,934,278	(188,854)	1,745,424
0456F	0456F	15,185,513	4,296	-	-	-	4,296	-	372,558	-	891,229	1,263,787	1,221,707	(174,751)	1,046,956
0456P	0456P	11,899,706	3,366	-	-	-	3,366	-	291,945	-	43,086	335,031	957,357	(8,448)	948,909
0457P	0457P	661,232	187	-	-	17,941	18,128	-	16,223	-	-	16,223	53,198	3,518	56,716
0458P	0458P	260,765	74	-	-	39,278	39,352	-	6,398	-	-	6,398	20,979	7,702	28,681
0459P	0459P	7,474,754	2,115	-	-	-	2,115	-	183,384	-	357,772	541,156	601,360	(70,151)	531,209
0460P	0460P	86,704	25	-	-	-	25	-	2,127	-	4,273	6,400	6,976	(838)	6,138
0461P	0461P	2,046,729	579	-	-	134,017	134,596	-	50,214	-	-	50,214	164,664	26,278	190,942
0462F	0462F	1,195,420	338	-	-	-	338	-	29,328	-	55,435	84,763	96,174	(10,870)	85,304
0462P	0462P	3,321,525	940	-	-	-	940	-	81,490	-	32,382	113,872	267,224	(6,349)	260,875
0463P	0463P	3,375,802	955	-	-	279,651	280,606	-	82,821	-	-	82,821	271,590	54,834	326,424
0464F	0464F	1,761,695	498	-	-	-	498	-	43,221	-	209,153	252,374	141,732	(41,010)	100,722
0464P	0464P	1,552,297	439	-	-	-	439	-	38,084	-	294,121	332,205	124,886	(57,671)	67,215
0465F	0465F	3,190,021	902	-	-	2,006	2,908	-	78,263	-	-	78,263	256,644	393	257,037
0466P	0466P	3,409,874	965	-	-	-	965	-	83,657	-	51,144	134,801	274,332	(10,028)	264,304
0467F	0467F	11,848,474	3,352	-	-	-	3,352	-	290,688	-	340,108	630,796	953,235	(66,688)	886,547
0468P	0468P	2,975,973	842	-	-	-	842	-	73,012	-	186,161	259,173	239,423	(36,502)	202,921
0469F	0469F	3,260,695	922	-	-	-	922	-	79,997	-	3,881	83,878	262,330	(761)	261,569
0469P	0469P	10,722,056	3,033	-	-	293,734	296,767	-	263,053	-	-	263,053	862,612	57,595	920,207
0470F	0470F	313,396	89	-	-	-	89	-	7,689	-	8,686	16,375	25,213	(1,703)	23,510
0470P	0470P	2,844,075	805	-	-	-	805	-	69,776	-	-	69,776	228,812	(4,764)	224,048

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016					Deferred Inflows of Resources for the Year Ended December 31, 2016					Pension Expense for the Year Ended December 31, 2016		
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0471P	0471P	556,227	157	-	-	-	157	-	13,646	-	52,818	66,464	44,750	(10,357)	34,393
0472P	0472P	857,251	243	-	-	-	243	-	171,876	-	192,908	68,968	(33,701)	35,267	
0473P	0473P	1,937,007	548	-	-	63,238	63,786	-	47,522	-	47,522	155,836	12,400	168,236	
0474P	0474P	181,321	51	-	-	-	51	-	4,448	-	3,357	14,588	(658)	13,930	
0475P	0475P	206,121	58	-	-	38,853	38,911	-	5,057	-	5,057	16,583	7,618	24,201	
0476F	0476F	1,099,253	311	-	-	373,389	373,700	-	26,969	-	26,969	88,437	73,214	161,651	
0476P	0476P	5,445,509	1,541	-	-	-	1,541	-	133,599	-	271,832	438,103	(53,300)	384,803	
0477F	0477F	6,736,783	1,906	-	-	-	1,906	-	165,279	-	59,971	541,989	(11,759)	530,230	
0477P	0477P	7,175,035	2,030	-	-	-	2,030	-	176,031	-	22,642	198,673	577,247	572,807	
0478F	0478F	6,630,433	1,876	-	-	-	1,876	-	162,670	-	107,299	269,969	533,432	512,393	
0479P	0479P	218,738	62	-	-	-	62	-	5,366	-	3,130	17,598	(614)	16,984	
0480F	0480F	25,975,632	7,348	-	-	-	7,348	-	637,281	-	1,211,172	1,848,453	2,089,795	1,852,310	
0480P	0480P	21,588,913	6,107	-	-	-	6,107	-	529,658	-	812,254	1,736,874	(55,411)	1,681,463	
0481F	0481F	7,983,040	2,258	-	-	-	2,258	-	195,854	-	307,163	642,253	(60,228)	582,025	
0481P	0481P	7,369,790	2,085	-	-	-	2,085	-	180,809	-	52,495	233,304	592,915	582,622	
0482P	0482P	3,172,196	897	-	-	133,389	134,286	-	77,826	-	77,826	255,210	26,155	281,365	
0483P	0483P	427,239	121	-	-	-	121	-	10,482	-	38,700	49,182	(7,588)	26,784	
0484P	0484P	117,690	33	-	-	-	33	-	2,887	-	3,727	6,614	(731)	8,737	
0485P	0485P	91,204	26	-	-	-	26	-	2,238	-	2,602	7,338	(71)	7,267	
0486P	0486P	123,945	35	-	-	-	35	-	3,041	-	5,024	8,065	(985)	8,987	
0487P	0487P	377,490	107	-	-	49,513	49,620	-	9,261	-	9,261	30,370	9,708	40,078	
0488F	0488F	2,042,025	578	-	-	-	578	-	50,099	-	289,149	339,248	164,285	(56,696)	107,589
0488P	0488P	3,573,031	1,011	-	-	-	1,011	-	87,660	-	79,618	167,278	287,458	(15,611)	271,847
0489F	0489F	4,383,714	1,240	-	-	-	1,240	-	107,549	-	252,357	359,906	352,679	(49,482)	303,197
0492F	0492F	2,451,507	694	-	-	101,182	101,876	-	60,145	-	60,145	197,229	19,840	217,069	
0493P	0493P	529,946	150	-	-	21,144	21,294	-	13,002	-	13,002	42,635	4,146	46,781	
0494F	0494F	7,135,551	2,019	-	-	-	2,019	-	175,062	-	31,383	206,445	574,070	(6,153)	567,917
0494P	0494P	6,806,723	1,926	-	-	201,732	203,658	-	166,995	-	166,995	547,615	39,555	587,170	
0495P	0495P	6,091,459	1,723	-	-	-	1,723	-	149,447	-	44,181	193,628	490,071	(8,663)	481,408
0496F	0496F	3,120,462	883	-	-	-	883	-	76,557	-	1,680	78,237	251,048	(329)	250,719
0497P	0497P	-	-	-	-	-	-	-	-	-	42,341	42,341	(8,302)	(8,302)	
0498P	0498P	331,724	94	-	-	-	94	-	8,138	-	1,962	10,100	26,688	(385)	26,303
0499F	0499F	7,842,087	2,218	-	-	-	2,218	-	192,396	-	181,485	373,881	630,913	(35,585)	595,328
0499P	0499P	6,383,346	1,806	-	-	-	1,806	-	156,608	-	355,970	512,578	513,554	(69,798)	443,756
0500P	0500P	1,065,683	301	-	-	-	301	-	26,145	-	39,958	66,103	85,737	(7,835)	77,902
0501F	0501F	10,146,263	2,870	-	-	667,386	670,256	-	248,926	-	-	248,926	816,289	130,860	947,149
0502F	0502F	9,066,453	2,565	-	-	355,494	358,059	-	222,434	-	-	222,434	729,416	69,705	799,121
0504F	0504F	2,604,344	737	-	-	144,527	145,264	-	63,894	-	-	63,894	209,525	28,339	237,864
0505F	0505F	2,792,667	790	-	-	156,933	157,723	-	68,515	-	-	68,515	224,676	30,771	255,447
0506P	0506P	443,935	126	-	-	-	126	-	10,891	-	27,770	38,661	35,716	(5,445)	30,271
0507P	0507P	552,964	156	-	-	-	156	-	13,566	-	5,023	18,589	44,487	(985)	43,502
0508P	0508P	279,174	79	-	-	3,981	4,060	-	6,849	-	-	6,849	22,460	781	23,241
0509P	0509P	2,424,641	686	-	-	20,806	21,492	-	59,486	-	-	59,486	195,068	4,080	199,148
0510F	0510F	9,141,451	2,586	-	-	1,856,336	1,858,922	-	224,274	-	-	224,274	735,449	363,987	1,099,436
0510P	0510P	5,413,055	1,531	-	-	-	1,531	-	132,803	-	9,375	142,178	435,492	(1,838)	433,654
0511P	0511P	4,254,059	1,203	-	-	-	9,486	-	104,368	-	-	104,368	342,248	1,860	344,108
0512P	0512P	195,856	55	-	-	-	5,550	-	5,605	-	-	5,605	15,757	1,088	16,845
0513F	0513F	8,043,789	2,276	-	-	-	2,276	-	197,345	-	139,012	336,357	647,140	(27,257)	619,883
0516P	0516P	479,585	136	-	-	52,843	52,979	-	11,766	-	-	11,766	38,584	10,361	48,945
0518F	0518F	3,970,289	1,123	-	-	-	1,123	-	97,406	-	57,401	154,807	319,418	(11,255)	308,163
0518P	0518P	4,223,685	1,195	-	-	-	1,195	-	103,623	-	63,512	167,135	339,804	(12,453)	327,351
0519F	0519F	702,429	199	-	-	-	199	-	17,233	-	39,694	56,927	56,512	(7,783)	48,729
0520F	0520F	3,512,486	994	-	-	-	994	-	86,175	-	840,041	926,216	282,587	(164,714)	117,873
0520P	0520P	4,733,114	1,339	-	-	547,488	548,827	-	116,121	-	-	116,121	380,789	107,351	488,140

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016					Pension Expense for the Year Ended December 31, 2016			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0521P	0521P	1,481,256	419	-	-	229,839	230,258	-	36,341	-	-	36,341	119,170	45,066	164,236
0523P	0523P	15,388,738	4,353	-	-	1,457,463	1,461,816	-	377,544	-	-	377,544	1,238,057	285,777	1,523,834
0524F	0524F	2,813,238	796	-	-	30,327	31,123	-	69,019	-	-	69,019	226,331	5,947	232,278
0524P	0524P	3,391,234	959	-	-	-	959	-	83,200	-	117,238	200,438	272,832	(22,988)	249,844
0526F	0526F	5,162,446	1,460	-	-	-	1,460	-	126,654	-	160,531	287,185	415,330	(31,477)	383,853
0526P	0526P	4,216,166	1,193	-	-	134,561	135,754	-	103,439	-	-	103,439	339,200	26,384	365,584
0528P	0528P	645,583	183	-	-	-	183	-	15,839	-	28,561	44,400	51,939	(5,600)	46,339
0529P	0529P	80,178	23	-	-	-	23	-	1,967	-	2,857	4,824	6,450	(560)	5,890
0530P	0530P	352,350	100	-	-	-	100	-	8,644	-	65,518	74,162	28,347	(12,847)	15,500
0531P	0531P	1,220,505	345	-	-	-	345	-	29,944	-	36,667	66,611	98,192	(7,190)	91,002
0532F	0532F	3,728,886	1,055	-	-	-	1,055	-	91,484	-	33,245	124,729	299,997	(6,519)	293,478
0532P	0532P	5,755,520	1,628	-	-	115,065	116,693	-	141,205	-	-	141,205	463,044	22,562	485,606
0533P	0533P	336,755	95	-	-	6,773	6,868	-	8,262	-	-	8,262	27,093	1,328	28,421
0535P	0535P	215,054	61	-	-	-	61	-	5,276	-	6,810	12,086	17,302	(1,335)	15,967
0536F	0536F	8,185,504	2,316	-	-	-	2,316	-	200,821	-	297,820	498,641	658,541	(58,396)	600,145
0536P	0536P	7,513,517	2,126	-	-	-	2,126	-	184,335	-	2,642	186,977	604,478	(518)	603,960
0537P	0537P	170,390	48	-	-	46,665	46,713	-	4,180	-	-	4,180	9,150	22,858	32,008
0538P	0538P	2,419,895	685	-	-	45,276	45,961	-	59,369	-	-	59,369	194,686	8,878	203,564
0540P	0540P	446,682	126	-	-	-	126	-	10,959	-	20,347	31,306	35,936	(3,990)	31,946
0541F	0541F	3,033,636	858	-	-	-	858	-	74,427	-	168,103	242,530	244,062	(32,961)	211,101
0541P	0541P	3,102,311	878	-	-	-	878	-	76,111	-	23,864	99,975	249,588	(4,679)	244,909
0542P	0542P	82,720	23	-	-	-	23	-	2,029	-	10,440	12,469	6,655	(2,047)	4,608
0543F	0543F	10,627,507	3,006	-	-	-	3,006	-	260,733	-	305,501	566,234	855,006	(59,902)	795,104
0543P	0543P	8,735,042	2,471	-	-	148,086	150,557	-	214,304	-	-	214,304	702,753	29,036	731,789
0545F	0545F	1,369,589	387	-	-	-	387	-	33,601	-	81,791	115,392	110,186	(16,038)	94,148
0547F	0547F	2,415,082	683	-	-	-	683	-	59,251	-	58,564	117,815	194,299	(11,483)	182,816
0548P	0548P	165,209	47	-	-	16,125	16,172	-	4,053	-	-	4,053	13,291	3,162	16,453
0549P	0549P	624,414	177	-	-	-	177	-	15,319	-	55,765	71,084	50,235	(10,934)	39,301
0550P	0550P	3,606,274	1,020	-	-	-	1,020	-	88,476	-	80,440	168,916	290,132	(15,772)	274,360
0551P	0551P	904,444	256	-	-	-	256	-	22,189	-	145,694	167,883	72,764	(28,567)	44,197
0552P	0552P	551,387	156	-	-	-	156	-	13,528	-	30,624	44,152	44,360	(6,005)	38,355
0553F	0553F	14,801,402	4,187	-	-	-	4,187	-	363,135	-	496,476	859,611	1,190,804	(97,348)	1,093,456
0553P	0553P	14,406,971	4,076	-	-	-	4,076	-	353,458	-	513,909	867,367	1,159,072	(100,766)	1,058,306
0555F	0555F	11,762,124	3,327	-	-	-	3,327	-	288,570	-	119,868	408,438	946,288	(23,504)	922,784
0555P	0555P	9,751,275	2,759	-	-	15,583	18,342	-	239,236	-	-	239,236	784,511	3,056	787,567
0556P	0556P	379,434	107	-	-	10,867	10,974	-	9,309	-	-	9,309	30,526	2,131	32,657
0557F	0557F	4,574,444	1,294	-	-	-	1,294	-	112,228	-	269,866	382,094	368,024	(52,915)	315,109
0559F	0559F	2,856,488	808	-	-	46,616	47,424	-	70,080	-	-	70,080	229,811	9,140	238,951
0559P	0559P	1,450,420	410	-	-	126,520	126,930	-	35,584	-	-	35,584	116,689	24,808	141,497
0560F	0560F	3,116,152	882	-	-	-	882	-	76,451	-	121,567	198,018	250,701	(23,837)	226,864
0560P	0560P	2,094,018	592	-	-	6,865	7,457	-	51,374	-	-	51,374	168,468	1,346	169,814
0561F	0561F	2,549,917	721	-	-	-	721	-	62,559	-	99,953	162,512	205,146	(19,599)	185,547
0561P	0561P	2,475,790	700	-	-	-	700	-	60,741	-	88,987	149,728	199,183	(17,448)	181,735
0563P	0563P	250,635	71	-	-	6,165	6,236	-	6,149	-	-	6,149	20,164	1,209	21,373
0564F	0564F	9,255,756	2,618	-	-	-	2,618	-	227,079	-	520,465	747,544	744,645	(102,052)	642,593
0564P	0564P	7,207,381	2,039	-	-	-	2,039	-	176,824	-	182,030	358,854	579,849	(35,692)	544,157
0565P	0565P	1,110,198	314	-	-	-	314	-	95,166	-	95,166	122,403	89,318	(18,660)	70,658
0566P	0566P	-	-	-	-	-	-	-	67,467	-	-	67,467	-	(13,229)	(13,229)
0567P	0567P	364,383	103	-	-	-	103	-	8,940	-	13,687	22,627	29,315	(2,684)	26,631
0568F	0568F	17,267,566	4,885	-	-	-	4,885	-	423,639	-	474,150	897,789	1,389,213	(92,971)	1,296,242
0568P	0568P	11,201,600	3,169	-	-	-	3,169	-	274,818	-	390,342	665,160	901,193	(76,538)	824,655
0569P	0569P	234,850	66	-	-	61,431	61,497	-	5,762	-	-	5,762	18,894	12,045	30,939
0571F	0571F	9,195,700	2,601	-	-	327,364	329,965	-	225,605	-	-	225,605	739,814	64,189	804,003
0571P	0571P	8,421,197	2,382	-	-	-	2,382	-	206,604	-	51,615	258,219	677,503	(10,121)	667,382

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0573P	0573P	530,897	150	-	-	19,921	20,071	-	13,025	-	-	13,025	42,712	3,906	46,618
0574P	0574P	1,738,799	492	-	-	-	492	-	42,659	-	21,104	63,763	139,890	(4,138)	135,752
0576P	0576P	305,157	86	-	-	14,472	14,558	-	7,487	-	-	7,487	24,551	2,838	27,389
0577P	0577P	137,663	39	-	-	-	39	-	3,377	-	8,370	11,747	11,075	(1,641)	9,434
0578P	0578P	267,876	76	-	-	-	76	-	6,572	-	7,770	14,342	21,551	(1,524)	20,027
0579P	0579P	4,908,901	1,389	-	-	29,938	31,327	-	120,434	-	-	120,434	394,932	5,870	400,802
0580F	0580F	6,578,849	1,861	-	-	-	1,861	-	161,355	-	282,882	444,237	529,122	(55,467)	473,655
0580P	0580P	7,681,187	2,173	-	-	-	2,173	-	188,449	-	238,435	426,884	617,968	(46,752)	571,216
0581F	0581F	25,630,176	7,251	-	-	-	7,251	-	628,805	-	1,280,842	1,889,647	2,062,002	(247,224)	1,814,778
0581P	0581P	20,204,885	5,716	-	-	-	5,716	-	495,702	-	1,222,803	1,718,505	1,625,526	(239,765)	1,385,761
0582F	0582F	6,783,310	1,919	-	-	-	1,919	-	166,420	-	268,452	434,872	545,732	(52,638)	493,094
0583F	0583F	2,782,551	787	-	-	321,769	322,556	-	68,267	-	68,267	68,267	223,862	63,082	286,954
0584F	0584F	3,021,263	855	-	-	-	855	-	74,123	-	144,355	243,067	243,067	(28,305)	214,762
0585F	0585F	6,434,591	1,820	-	-	-	1,820	-	157,865	-	205,155	363,020	517,677	(40,226)	477,451
0585P	0585P	3,425,361	969	-	-	39,103	40,072	-	84,037	-	-	84,037	275,578	7,667	283,245
0586P	0586P	1,209,180	342	-	-	-	342	-	29,666	-	63,925	93,591	97,281	(12,534)	84,747
0587P	0587P	333,560	94	-	-	51,680	51,774	-	8,183	-	-	8,183	26,836	10,133	36,969
0588F	0588F	2,719,872	769	-	-	-	769	-	66,729	-	64,201	130,930	218,820	(12,589)	206,231
0588P	0588P	2,474,648	700	-	-	-	700	-	60,712	-	116,099	176,811	199,091	(22,764)	176,327
0589P	0589P	181,634	51	-	-	-	51	-	4,456	-	25,033	29,489	14,613	(4,908)	9,705
0590F	0590F	6,838,471	1,935	-	-	-	1,935	-	167,774	-	367,216	534,990	550,170	(72,003)	478,167
0590P	0590P	6,112,275	1,729	-	-	-	1,729	-	149,957	-	348,882	498,839	491,746	(68,408)	423,338
0591P	0591P	554,174	157	-	-	85,074	85,231	-	13,596	-	-	13,596	44,585	16,681	61,266
0592P	0592P	135,175	38	-	-	-	38	-	3,316	-	10,658	13,974	10,875	(2,090)	8,785
0593F	0593F	12,790,377	3,618	-	-	-	3,618	-	313,796	-	2,807,191	3,120,987	1,029,013	(550,430)	478,583
0593P	0593P	8,117,848	2,296	-	-	5,937	8,233	-	199,162	-	-	199,162	653,098	1,164	654,262
0594P	0594P	409,495	116	-	-	-	116	-	10,046	-	55,121	65,167	32,945	(10,808)	22,137
0595P	0595P	116,929	33	-	-	-	33	-	2,869	-	3,659	6,528	9,407	(717)	8,690
0596F	0596F	4,421,145	1,251	-	-	-	1,251	-	108,467	-	24,891	133,358	355,691	(4,881)	350,810
0596P	0596P	6,252,236	1,769	-	-	853,163	854,932	-	153,391	-	-	153,391	503,006	167,287	670,293
0597F	0597F	18,432,911	5,215	-	-	-	5,215	-	452,229	-	598,568	1,050,797	1,482,967	(117,366)	1,365,601
0597P	0597P	16,846,717	4,766	-	-	-	4,766	-	413,314	-	296,042	709,356	1,355,354	(58,048)	1,297,306
0598F	0598F	1,469,727	416	-	-	-	416	-	36,058	-	64,114	100,172	118,243	(12,571)	105,672
0598P	0598P	2,176,928	616	-	-	-	616	-	53,408	-	116,895	170,303	175,139	(22,921)	152,218
0599P	0599P	202,681	57	-	-	-	57	-	4,973	-	10,684	15,657	16,306	(2,095)	14,211
0600P	0600P	597,221	169	-	-	28,971	29,140	-	14,652	-	-	14,652	48,048	5,681	53,729
0601F	0601F	2,782,715	787	-	-	-	787	-	68,271	-	134,877	203,148	223,875	(26,446)	197,429
0602P	0602P	1,203,347	340	-	-	169,244	169,584	-	29,523	-	-	29,523	96,812	33,185	129,997
0603F	0603F	882,554	250	-	-	-	250	-	21,652	-	88,051	109,703	71,003	(17,265)	53,738
0603P	0603P	846,714	240	-	-	25,138	25,378	-	20,773	-	-	20,773	68,120	4,929	73,049
0604F	0604F	6,139,604	1,737	-	-	575,281	577,018	-	150,628	-	-	150,628	493,944	112,800	606,744
0605P	0605P	-	-	-	-	-	-	-	-	-	67,455	67,455	-	(13,226)	(13,226)
0606P	0606P	6,886,683	1,948	-	-	-	1,948	-	168,956	-	203,153	372,109	554,048	(39,834)	514,214
0607F	0607F	15,211,482	4,303	-	-	524,761	529,064	-	373,195	-	-	373,195	1,223,796	102,884	1,326,690
0608F	0608F	3,903,069	1,104	-	-	157,756	158,860	-	95,757	-	-	95,757	314,010	30,933	344,943
0608P	0608P	4,983,178	1,410	-	-	186,419	187,829	-	122,256	-	-	122,256	400,907	36,553	437,460
0609F	0609F	2,052,399	581	-	-	4,562	5,143	-	50,353	-	-	50,353	165,120	894	166,014
0610P	0610P	1,085,548	307	-	-	-	307	-	26,633	-	151,505	178,138	87,335	(29,707)	57,628
0612F	0612F	8,036,692	2,274	-	-	124,541	126,815	-	197,171	-	-	197,171	646,569	24,420	670,989
0612P	0612P	5,034,491	1,424	-	-	127,869	129,293	-	123,515	-	-	123,515	405,036	25,072	430,108
0613P	0613P	117,269	33	-	-	19,950	19,983	-	2,877	-	-	2,877	9,435	3,912	13,347
0614P	0614P	3,938,623	1,114	-	-	-	1,114	-	96,629	-	60,669	157,298	316,871	(11,896)	304,975
0615F	0615F	125,322,834	35,453	-	-	-	35,453	-	3,074,644	-	8,373,957	11,448,601	10,082,490	(1,641,952)	8,440,538
0615P	0615P	123,906,909	35,053	-	-	-	35,053	-	3,039,906	-	-	9,775,703	9,968,575	(1,916,805)	8,051,770

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016					
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
0616F	0616F	1,042,434	295	-	-	-	295	-	25,575	-	67,989	93,564	83,866	(13,331)	70,535	
0616P	0616P	1,731,185	490	-	-	-	490	-	42,473	-	20,799	63,272	139,278	(4,078)	135,200	
0617P	0617P	2,591,386	733	-	-	45,081	45,814	-	63,577	-	-	63,577	208,483	8,839	217,322	
0618F	0618F	708,548	200	-	-	-	200	-	17,383	-	45,256	62,639	57,004	(8,874)	48,130	
0619F	0619F	5,192,290	1,469	-	-	-	1,469	-	127,387	-	444,087	571,474	417,731	(87,076)	330,655	
0619P	0619P	5,785,092	1,637	-	-	-	1,637	-	141,930	-	834,516	976,446	465,423	(163,631)	301,792	
0620F	0620F	9,963,569	2,819	-	-	-	2,819	-	244,444	-	382,876	627,320	801,590	(75,074)	726,516	
0620P	0620P	9,137,440	2,585	-	-	154,555	157,140	-	224,176	-	-	224,176	735,127	30,305	765,432	
0621F	0621F	11,581,156	3,276	-	-	220,849	224,125	-	284,130	-	-	284,130	931,729	43,304	975,033	
0622F	0622F	9,172,532	2,595	-	-	491,021	493,616	-	225,037	-	-	225,037	737,950	96,279	834,229	
0622P	0622P	7,698,305	2,178	-	-	-	2,178	-	188,869	-	286,063	474,932	619,345	(56,091)	563,254	
0623F	0623F	1,107,601	313	-	-	-	313	-	27,174	-	21,478	48,652	89,109	(4,211)	84,898	
0623P	0623P	938,081	265	-	-	25,289	25,554	-	23,015	-	-	23,015	75,471	4,959	80,430	
0624P	0624P	981,468	278	-	-	76,474	76,752	-	24,079	-	-	24,079	78,961	14,995	93,956	
0625P	0625P	183,062	52	-	-	-	52	-	4,491	-	5,942	10,433	14,728	(1,165)	13,563	
0626F	0626F	19,405,201	5,490	-	-	-	5,490	-	476,083	-	88,699	564,782	1,561,190	(17,392)	1,543,798	
0627F	0627F	14,235,752	4,027	-	-	-	4,027	-	349,257	-	444,647	693,904	1,145,297	(67,578)	1,077,719	
0628F	0628F	7,174,587	2,030	-	-	-	2,030	-	176,020	-	324,337	500,357	577,211	(63,595)	513,616	
0628P	0628P	6,744,112	1,908	-	-	-	1,908	-	165,459	-	176,583	342,042	542,578	(34,624)	507,954	
0629F	0629F	16,053,451	4,541	-	-	-	4,541	-	393,852	-	417,977	811,829	1,291,534	(81,956)	1,209,578	
0629P	0629P	12,169,920	3,443	-	-	-	3,443	-	298,574	-	500,502	799,076	979,096	(98,138)	880,958	
0630F	0630F	484,017	137	-	-	5,314	5,451	-	11,875	-	-	11,875	38,940	1,042	39,982	
0630P	0630P	1,235,828	350	-	-	-	350	-	30,320	-	1,286,258	1,316,578	99,425	(252,207)	(152,782)	
0631F	0631F	4,790,028	1,355	-	-	-	1,355	-	117,518	-	175,997	293,515	368,368	(34,509)	350,859	
0631P	0631P	3,162,651	895	-	-	-	895	-	77,592	-	336,967	414,559	254,442	(66,072)	188,370	
0632P	0632P	270,921	77	-	-	10,225	10,302	-	6,647	-	-	6,647	21,796	2,005	23,801	
0633F	0633F	3,822,701	1,081	-	-	-	1,081	-	93,785	-	134,769	228,554	307,544	(26,425)	281,119	
0633P	0633P	4,211,394	1,191	-	-	-	1,191	-	103,321	-	49,136	152,457	338,816	(9,635)	329,181	
0634P	0634P	-	-	-	-	627	627	-	-	-	-	-	-	123	123	
0635F	0635F	1,906,728	539	-	-	101,546	102,085	-	46,779	-	-	46,779	153,400	19,911	173,311	
0635P	0635P	6,987,201	1,977	-	-	-	1,977	-	171,423	-	236,432	407,855	562,135	(46,359)	515,776	
0636F	0636F	3,885,013	1,099	-	-	343,759	344,858	-	95,314	-	-	95,314	312,558	67,404	379,962	
0636P	0636P	3,213,380	909	-	-	336,182	337,091	-	78,836	-	-	78,836	258,523	65,918	324,441	
0637P	0637P	3,093,799	875	-	-	-	875	-	75,903	-	98,069	173,972	248,903	(19,229)	229,674	
0638P	0638P	850,847	241	-	-	4,488	4,729	-	20,875	-	-	20,875	68,452	880	69,332	
0640F	0640F	14,957,203	4,231	-	-	699,573	703,804	-	366,957	-	-	366,957	1,203,339	137,171	1,340,510	
0641F	0641F	2,561,338	725	-	-	168,342	169,067	-	62,839	-	-	62,839	206,065	33,008	239,073	
0641P	0641P	6,009,854	1,700	-	-	63,222	64,922	-	147,444	-	-	147,444	483,506	12,396	495,902	
0642P	0642P	1,010,441	286	-	-	16,621	16,907	-	24,790	-	-	24,790	81,292	3,259	84,551	
0643P	0643P	114,726	32	-	-	-	32	-	2,815	-	5,304	8,119	9,230	(1,040)	8,190	
0644P	0644P	369,835	105	-	-	-	105	-	9,073	-	119,304	128,377	29,754	(23,393)	6,361	
0645P	0645P	2,556,397	723	-	-	-	723	-	62,694	-	25,827	88,521	205,587	(5,064)	200,523	
0646F	0646F	3,506,626	992	-	-	293,434	294,426	-	86,031	-	-	86,031	282,116	57,536	339,652	
0646P	0646P	2,180,709	617	-	-	-	617	-	53,501	-	-	53,501	121,886	175,443	(13,409)	162,034
0647F	0647F	10,612,157	3,002	-	-	-	3,002	-	260,356	-	970,939	1,231,295	853,771	(190,380)	663,391	
0647P	0647P	10,377,334	2,936	-	-	-	2,936	-	254,595	-	358,918	613,513	834,879	(70,376)	764,503	
0648F	0648F	149,302	42	-	-	-	42	-	3,663	-	-	3,663	6,200	12,012	(497)	11,515
0649P	0649P	1,338,005	379	-	-	-	379	-	32,826	-	52,190	85,016	107,645	(10,233)	97,412	
0650F	0650F	7,787,674	2,203	-	-	-	2,203	-	191,061	-	125,957	317,018	626,535	(24,697)	601,838	
0650P	0650P	7,236,491	2,047	-	-	-	2,047	-	177,539	-	-	177,539	582,191	(2,059)	580,132	
0652F	0652F	2,276,753	644	-	-	-	644	-	55,857	-	361,163	417,020	183,170	(70,816)	112,354	
0652P	0652P	3,076,682	870	-	-	-	870	-	75,483	-	121,996	197,479	247,526	(23,921)	223,605	
0653F	0653F	1,826,482	517	-	-	54,656	55,173	-	44,811	-	-	44,811	146,944	10,717	157,661	
0654F	0654F	31,357,633	8,871	-	-	775,415	784,286	-	769,322	-	-	769,322	2,522,789	152,042	2,674,831	

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0655F	0655F	11,959,149	3,383	-	-	1,746,589	1,749,972	-	293,403	-	-	293,403	962,139	342,468	1,304,607
0656F	0656F	429,768	122	-	-	81,518	81,640	-	10,544	-	-	10,544	34,576	15,984	50,560
0656P	0656P	1,995,294	564	-	-	21,544	22,108	-	48,952	-	-	48,952	160,526	4,224	164,750
0657F	0657F	1,547,716	438	-	-	443,412	443,850	-	37,971	-	-	37,971	124,517	86,943	211,460
0657P	0657P	1,894,450	536	-	-	6,263	6,799	-	46,478	-	-	46,478	152,413	1,228	153,641
0658F	0658F	367,714	104	-	-	-	104	-	9,021	-	41,438	50,459	29,583	(8,125)	21,458
0658P	0658P	989,897	280	-	-	159,387	159,667	-	24,286	-	-	24,286	79,639	31,252	110,891
0660P	0660P	133,666	38	-	-	11,343	11,381	-	3,279	-	-	3,279	10,754	2,224	12,978
0661P	0661P	282,587	80	-	-	13,762	13,842	-	6,933	-	-	6,933	22,735	2,698	25,433
0662P	0662P	1,024,323	290	-	-	20,962	21,252	-	25,131	-	-	25,131	82,409	4,110	86,519
0663F	0663F	470,910	133	-	-	-	133	-	11,553	-	9,879	21,432	37,886	(1,937)	35,949
0663P	0663P	877,170	248	-	-	21,887	22,135	-	21,520	-	-	21,520	70,570	4,292	74,862
0664F	0664F	180,002	51	-	-	-	51	-	4,416	-	-	4,416	61,390	14,482	75,872
0664P	0664P	854,341	242	-	-	-	242	-	20,960	-	-	20,960	54,922	68,734	119,656
0665P	0665P	256,631	73	-	-	-	73	-	6,296	-	-	6,296	12,493	20,647	33,140
0666F	0666F	1,870,480	529	-	-	113,495	114,024	-	45,890	-	-	45,890	150,484	22,254	172,738
0666P	0666P	4,867,650	1,377	-	-	-	1,377	-	119,422	-	64,082	183,504	391,613	(12,565)	379,048
0667P	0667P	1,696,691	480	-	-	7,723	8,203	-	41,626	-	-	41,626	136,502	1,514	138,016
0668P	0668P	431,399	122	-	-	-	122	-	10,584	-	20,799	31,383	34,707	(4,078)	30,629
0669P	0669P	375,613	106	-	-	46,165	46,271	-	9,215	-	-	9,215	30,219	9,052	39,271
0670F	0670F	18,052,688	5,107	-	-	738,258	743,365	-	442,901	-	-	442,901	1,452,377	144,757	1,597,134
0672P	0672P	1,339,365	379	-	-	29,822	30,201	-	32,860	-	-	32,860	107,755	5,847	113,602
0673P	0673P	172,755	49	-	-	-	49	-	4,238	-	3,948	8,186	13,899	(774)	13,125
0674P	0674P	336,918	95	-	-	-	95	-	8,266	-	51,390	59,656	27,106	(10,076)	17,030
0675P	0675P	476,757	135	-	-	-	135	-	11,697	-	17,753	29,450	38,356	(3,481)	34,875
0676F	0676F	24,727,132	6,995	-	-	-	6,995	-	606,650	-	396,359	1,003,009	1,989,351	(77,717)	1,911,634
0676P	0676P	20,644,047	5,840	-	-	-	5,840	-	506,477	-	158,276	664,753	1,660,858	(31,034)	1,629,824
0677F	0677F	11,910,977	3,370	-	-	-	3,370	-	292,221	-	-	292,221	808,575	958,264	1,606,839
0677P	0677P	13,486,674	3,815	-	-	877,728	881,543	-	330,879	-	-	330,879	1,085,032	172,104	1,257,136
0679F	0679F	13,309,690	3,765	-	-	117,718	121,483	-	326,537	-	-	326,537	1,070,793	23,082	1,093,875
0679P	0679P	12,574,575	3,557	-	-	-	3,557	-	308,502	-	195,679	504,181	1,011,651	(38,368)	973,283
0680F	0680F	2,209,451	625	-	-	-	625	-	54,206	-	130,942	185,148	177,755	(25,675)	152,080
0680P	0680P	1,601,979	453	-	-	-	453	-	39,303	-	41,408	80,711	128,883	(8,119)	120,764
0681F	0681F	1,072,985	304	-	-	150,926	151,230	-	26,324	-	-	26,324	86,324	29,593	115,917
0682F	0682F	5,506,924	1,558	-	-	-	1,558	-	135,106	-	269,570	404,676	443,044	(52,857)	390,187
0682P	0682P	6,165,872	1,744	-	-	-	1,744	-	151,272	-	240,141	391,413	496,058	(47,086)	448,972
0684F	0684F	1,281,145	362	-	-	93,038	93,400	-	31,431	-	-	31,431	103,071	18,243	121,314
0684P	0684P	2,521,120	713	-	-	233,680	234,393	-	61,853	-	-	61,853	202,830	45,820	248,650
0685P	0685P	518,226	147	-	-	-	147	-	12,714	-	15,201	27,915	41,692	(2,981)	38,711
0686F	0686F	11,084,182	3,136	-	-	-	3,136	-	271,937	-	455,882	727,819	891,746	(89,389)	802,357
0686P	0686P	10,018,022	2,834	-	-	-	2,834	-	245,780	-	429,857	675,637	805,971	(84,286)	721,685
0687F	0687F	3,046,566	862	-	-	143,676	144,538	-	74,744	-	-	74,744	245,103	28,172	273,275
0687P	0687P	4,108,524	1,162	-	-	47,594	48,756	-	100,798	-	-	100,798	330,540	9,332	339,872
0688P	0688P	5,181,454	1,466	-	-	-	1,466	-	127,121	-	149,355	276,476	416,859	(29,285)	387,574
0689F	0689F	3,366,964	952	-	-	117,892	118,844	-	82,604	-	-	82,604	270,879	23,116	293,995
0689P	0689P	3,744,603	1,059	-	-	478,337	479,396	-	91,869	-	-	91,869	301,261	93,792	395,053
0691P	0691P	172,484	49	-	-	-	49	-	4,232	-	-	4,232	7,796	(699)	13,178
0692P	0692P	342,928	97	-	-	-	97	-	8,413	-	77,732	86,145	27,589	(15,242)	12,347
0693P	0693P	925,002	262	-	-	-	262	-	22,694	-	-	22,694	104,741	74,418	179,159
0694F	0694F	1,915,334	542	-	-	-	542	-	46,990	-	3,148	50,138	154,093	(617)	153,476
0694P	0694P	2,542,820	719	-	-	35,550	36,269	-	62,385	-	-	62,385	204,575	6,971	211,546
0695P	0695P	1,327,400	376	-	-	53,364	53,740	-	32,566	-	-	32,566	106,792	10,464	117,256
0696P	0696P	556,336	157	-	-	18,327	18,484	-	13,649	-	-	13,649	44,758	3,594	48,352
0697P	0697P	518,566	147	-	-	-	147	-	12,722	-	-	12,722	20,956	(4,109)	16,847

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016				Deferred Inflows of Resources for the Year Ended December 31, 2016				Pension Expense for the Year Ended December 31, 2016				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Proportionate Share of Contributions	Total Employer Pension Expense
0698F	0698F	10,673,177	3,019	-	-	-	3,019	-	261,854	-	346,976	608,830	858,680	(68,035)	790,645
0698P	0698P	7,362,094	2,083	-	-	228,981	231,064	-	180,620	-	-	180,620	592,296	44,898	637,194
0699F	0699F	982,243	278	-	-	-	278	-	24,098	-	108,982	133,080	79,024	(21,369)	57,655
0700F	0700F	11,732,144	3,319	-	-	-	3,319	-	287,834	-	239,937	527,771	943,876	(47,047)	896,829
0700P	0700P	7,917,098	2,240	-	-	-	2,240	-	194,236	-	379,357	573,593	636,947	(74,384)	562,563
0701P	0701P	3,664,629	1,037	-	-	-	1,037	-	89,907	-	88,975	178,882	294,827	(17,446)	277,381
0702F	0702F	10,305,422	2,915	-	-	179,737	182,652	-	252,831	-	-	252,831	829,093	35,242	864,335
0702P	0702P	9,062,810	2,564	-	-	-	2,564	-	222,345	-	252,397	474,742	729,122	(49,490)	679,632
0703F	0703F	463,215	131	-	-	-	131	-	11,364	-	29,227	40,591	37,267	(5,731)	31,536
0704P	0704P	1,551,346	439	-	-	-	439	-	38,060	-	65,408	103,468	124,809	(12,825)	111,984
0705P	0705P	172,823	49	-	-	26,878	26,927	-	4,240	-	-	4,240	13,904	5,270	19,174
0706F	0706F	24,905,856	7,046	-	-	-	7,046	-	611,035	-	1,288,697	1,899,732	2,003,729	(252,686)	1,751,043
0706P	0706P	25,968,834	7,346	-	-	-	7,346	-	637,114	-	1,564,173	2,201,287	2,089,248	(306,700)	1,782,548
0707F	0707F	10,309,855	2,917	-	-	-	2,917	-	252,940	-	546,714	799,654	829,450	(107,199)	722,251
0707P	0707P	8,410,497	2,379	-	-	-	2,379	-	206,341	-	411,327	617,668	676,642	(80,652)	595,990
0709P	0709P	472,855	134	-	-	44,871	45,005	-	11,601	-	-	11,601	38,042	8,798	46,840
0711P	0711P	307,849	87	-	-	-	87	-	7,553	-	6,764	14,317	24,767	(1,326)	23,441
0712F	0712F	7,961,204	2,252	-	-	-	2,252	-	195,319	-	469,516	664,835	640,496	(92,062)	548,434
0712P	0712P	5,637,993	1,595	-	-	197,155	198,750	-	138,321	-	-	138,321	453,589	38,658	492,247
0713P	0713P	276,088	78	-	-	-	78	-	6,773	-	23,892	30,665	22,212	(4,685)	17,527
0714F	0714F	3,238,696	916	-	-	132,785	133,701	-	79,457	-	79,457	260,560	26,036	286,596	
0715F	0715F	2,257,609	639	-	-	-	639	-	55,388	-	457,399	512,787	181,629	(89,686)	91,943
0717F	0717F	1,014,058	287	-	-	-	287	-	24,879	-	23,413	48,292	81,583	(4,591)	76,992
0718F	0718F	493,276	140	-	-	-	140	-	12,102	-	6,484	18,586	39,685	(1,271)	38,414
0719F	0719F	1,364,695	386	-	-	40,348	40,734	-	33,481	-	-	33,481	109,793	7,911	117,704
0720F	0720F	7,492,157	2,119	-	-	24,470	26,589	-	183,811	-	-	183,811	602,760	4,798	607,558
0721F	0721F	176,209	50	-	-	-	50	-	4,323	-	7,911	12,234	14,176	(1,551)	12,625
0722F	0722F	388,734	110	-	-	1,073	1,183	-	9,537	-	-	9,537	31,274	210	31,484
0723F	0723F	401,460	114	-	-	-	114	-	9,849	-	22,775	32,624	32,298	(4,466)	27,832
0724F	0724F	2,820,295	798	-	-	31,430	32,228	-	69,193	-	-	69,193	226,899	6,163	233,062
0725P	0725P	216,495	61	-	-	4,795	4,856	-	5,311	-	-	5,311	17,417	940	18,357
0726F	0726F	292,281	83	-	-	-	83	-	7,171	-	12,009	19,180	23,515	(2,355)	21,160
0728F	0728F	4,497,910	1,272	-	-	19,707	20,979	-	110,351	-	-	110,351	361,866	3,864	365,730
0732F	0732F	1,794,394	508	-	-	1,142	1,650	-	44,023	-	-	44,023	144,363	224	144,587
0732P	0732P	1,621,136	459	-	-	4,487	4,946	-	39,773	-	-	39,773	130,424	880	131,304
0734P	0734P	46,948	13	-	-	-	13	-	1,152	-	59,623	60,775	3,777	(11,691)	(7,914)
0735P	0735P	190,648	54	-	-	-	54	-	4,677	-	3,223	7,900	15,338	(632)	14,706
0736F	0736F	9,785,864	2,768	-	-	528,859	531,627	-	240,084	-	-	240,084	787,294	103,698	890,992
0737P	0737P	201,920	57	-	-	-	57	-	4,954	-	15,681	20,635	16,245	(3,075)	13,170
0738P	0738P	117,921	33	-	-	-	33	-	2,893	-	55,589	58,482	9,487	(10,900)	(1,413)
0740P	0740P	97,880	28	-	-	-	28	-	2,401	-	3,898	6,299	7,875	(764)	7,111
0741F	0741F	2,201,687	623	-	-	-	623	-	54,016	-	55,097	109,113	177,130	(10,803)	166,327
0744F	0744F	264,150	75	-	-	-	75	-	6,481	-	3,599	10,080	21,251	(706)	20,545
0745P	0745P	116,657	33	-	-	-	33	-	2,862	-	5,745	8,607	9,385	(1,127)	8,258
0746F	0746F	759,765	215	-	-	98,075	98,290	-	18,640	-	-	18,640	61,125	19,230	80,355
0747P	0747P	-	-	-	-	-	-	-	-	-	21,415	21,415	-	(4,199)	(4,199)
0749P	0749P	430,692	122	-	-	-	122	-	10,567	-	40,218	50,785	34,650	(7,886)	26,764
0753P	0753P	90,606	26	-	-	76,939	76,965	-	2,223	-	-	2,223	7,289	15,086	22,375
0754F	0754F	3,423,960	969	-	-	56,031	57,000	-	84,003	-	-	84,003	275,465	10,986	286,451
0756P	0756P	775,075	219	-	-	-	219	-	19,016	-	112,552	131,568	62,356	(22,069)	40,287
0757F	0757F	2,872,886	813	-	-	-	813	-	70,483	-	21,258	91,741	231,130	(4,168)	226,962
0758F	0758F	691,362	196	-	-	-	196	-	16,962	-	54,358	71,320	55,622	(10,658)	44,964
0759F	0759F	1,229,751	348	-	-	-	348	-	30,170	-	72,975	103,145	98,936	(14,309)	84,627
0760P	0760P	85,970	24	-	-	1,335	1,359	-	2,109	-	-	2,109	6,916	262	7,178

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016					Deferred Inflows of Resources for the Year Ended December 31, 2016					Pension Expense for the Year Ended December 31, 2016		
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Contributions	Total Employer Pension Expense
0761F	0761F	8,418,410	2,382	-	-	244,297	246,679	-	206,536	-	-	206,536	677,279	47,901	725,180
0762F	0762F	369,767	105	-	-	-	105	-	9,072	-	7,660	16,732	29,749	(1,502)	28,247
0765F	0765F	1,579,653	447	-	-	19,677	20,124	-	38,755	-	-	38,755	127,086	3,858	130,944
0766F	0766F	323,988	92	-	-	-	92	-	7,949	-	103,243	111,192	26,066	(20,244)	5,822
0768F	0768F	5,062,554	1,432	-	-	-	1,432	-	124,204	-	26,717	150,921	407,293	(5,239)	402,054
0769F	0769F	725,162	205	-	-	45,046	45,251	-	17,791	-	-	17,791	58,341	8,832	67,173
0770F	0770F	207,617	59	-	-	2,447	2,506	-	5,094	-	-	5,094	16,703	480	17,183
0773F	0773F	676,936	192	-	-	-	192	-	16,608	-	10,475	27,083	54,461	(2,054)	52,407
0774F	0774F	376,674	107	-	-	-	107	-	9,241	-	12,214	21,455	30,304	(2,395)	27,909
0776F	0776F	1,584,249	448	-	-	-	448	-	38,868	-	54,407	93,275	127,456	(10,668)	116,788
0777F	0777F	6,011,567	1,701	-	-	-	1,701	-	147,487	-	209,517	357,004	483,643	(41,082)	442,561
0779F	0779F	944,961	267	-	-	-	267	-	23,183	-	9,693	32,876	76,024	(1,901)	74,123
0781F	0781F	748,099	212	-	-	-	212	-	18,354	-	108,991	127,345	60,186	(21,371)	38,815
0782F	0782F	509,361	144	-	-	80,284	80,428	-	12,497	-	-	12,497	40,979	15,742	56,721
0783F	0783F	691,443	196	-	-	89,359	89,555	-	16,964	-	-	16,964	55,628	17,521	73,149
0786F	0786F	461,542	131	-	-	95,937	96,068	-	11,323	-	-	11,323	37,132	18,811	55,943
0787P	0787P	58,546	17	-	-	-	17	-	4,336	-	2,882	4,318	4,710	(565)	4,145
0788F	0788F	3,175,976	898	-	-	115,247	116,145	-	77,919	-	-	77,919	255,514	22,597	278,111
0788P	0788P	1,138,614	322	-	-	160,654	160,976	-	27,935	-	-	27,935	91,604	31,501	123,105
0789F	0789F	1,671,470	473	-	-	151,708	152,181	-	41,007	-	-	41,007	134,473	29,747	164,220
0790F	0790F	188,745	53	-	-	36,586	36,639	-	4,631	-	-	4,631	15,185	7,174	22,359
0792F	0792F	229,806	65	-	-	6,055	6,120	-	5,638	-	-	5,638	18,488	1,187	19,675
0794F	0794F	2,721,925	770	-	-	65,317	66,087	-	66,779	-	-	66,779	218,985	12,807	231,792
0795F	0795F	250,962	71	-	-	1,439	1,510	-	6,157	-	-	6,157	20,190	282	20,472
0796F	0796F	184,856	52	-	-	-	52	-	4,535	-	9,934	14,469	14,872	(1,948)	12,924
0797F	0797F	868,074	246	-	-	8,371	8,617	-	21,297	-	-	21,297	69,838	1,641	71,479
0798F	0798F	109,505	31	-	-	-	31	-	2,687	-	296	2,983	8,810	(58)	8,752
0799F	0799F	200,356	57	-	-	-	57	-	4,915	-	7,229	12,144	16,119	(1,417)	14,702
0801F	0801F	2,410,949	682	-	-	-	682	-	59,150	-	100,741	159,891	193,966	(19,753)	174,213
0803P	0803P	100,858	29	-	-	-	29	-	2,474	-	2,423	4,897	8,114	(475)	7,639
0805F	0805F	4,816,595	1,363	-	-	-	1,363	-	118,169	-	57,108	175,277	387,505	(11,198)	376,307
0806F	0806F	1,143,305	323	-	-	-	323	-	28,050	-	5,854	33,904	91,981	(1,148)	90,833
0807F	0807F	291,506	82	-	-	-	82	-	7,152	-	23,726	30,878	23,452	(4,652)	18,800
0809F	0809F	185,794	53	-	-	-	53	-	4,558	-	9,194	14,948	14,948	(909)	14,039
0810F	0810F	147,561	42	-	-	-	42	-	3,620	-	3,488	7,108	11,872	(684)	11,188
0812F	0812F	663,476	188	-	-	62,187	62,375	-	16,278	-	-	16,278	53,378	12,194	65,572
0813F	0813F	3,274,699	926	-	-	1,075,686	1,076,612	-	80,341	-	-	80,341	263,457	210,919	474,376
0815F	0815F	147,725	42	-	-	-	42	-	3,624	-	43,082	46,706	11,885	(8,448)	3,437
0816F	0816F	177,841	50	-	-	-	50	-	4,363	-	18,976	23,339	14,308	(3,721)	10,587
0817P	0817P	226,529	64	-	-	-	64	-	5,558	-	9,604	15,162	18,225	(1,883)	16,342
0818F	0818F	17,334,242	4,904	-	-	-	4,904	-	425,275	-	659,565	1,084,840	1,394,577	(129,326)	1,265,251
0819P	0819P	326,503	92	-	-	-	92	-	8,010	-	164,287	172,297	26,268	(32,213)	(5,945)
0820F	0820F	205,672	58	-	-	-	58	-	5,046	-	22,362	27,408	16,547	(4,385)	12,162
0821F	0821F	148,907	42	-	-	1,504	1,546	-	3,653	-	-	3,653	11,980	295	12,275
0822F	0822F	14,562	4	-	-	-	4	-	357	-	106,746	107,103	1,172	(20,931)	(19,759)
0823F	0823F	301,826	85	-	-	10,314	10,399	-	7,405	-	-	7,405	24,283	2,022	26,305
0824F	0824F	210,472	60	-	-	1,925	1,985	-	5,164	-	-	5,164	16,933	377	17,310
0825F	0825F	-	-	-	-	-	-	-	-	-	43,570	43,570	-	(8,543)	(8,543)
0826F	0826F	-	-	-	-	-	-	-	-	-	4,526	4,526	-	(887)	(887)
0827F	0827F	1,133,067	321	-	-	465,708	466,029	-	27,798	-	-	27,798	91,158	91,315	182,473
0828F	0828F	244,436	69	-	-	10,968	11,037	-	5,997	-	-	5,997	19,665	2,151	21,816
0829F	0829F	93,883	27	-	-	20,216	20,243	-	2,303	-	-	2,303	7,553	3,964	11,517
0830F	0830F	483,201	137	-	-	99,170	99,307	-	11,855	-	-	11,855	38,875	19,445	58,320
0831P	0831P	177,038	50	-	-	33,918	33,968	-	4,343	-	-	4,343	14,243	6,651	20,894

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police & Fire Pension Fund

Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2016

Employer #	Employer Code	Net Pension Liability	Deferred Outflows of Resources for the Year Ended December 31, 2016					Deferred Inflows of Resources for the Year Ended December 31, 2016					Pension Expense for the Year Ended December 31, 2016		
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Employer Proportion and Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0832F	0832F	113,448	32	-	-	57,066	57,098	-	2,783	-	-	2,783	9,127	11,189	20,316
0833F	0833F	1,192,334	337	-	-	1,012,477	1,012,814	-	29,252	-	-	29,252	95,926	198,525	294,451
0834F	0834F	40,164	11	-	-	34,105	34,116	-	985	-	-	985	3,231	6,687	9,918
0836P	0836P	2,271,273	643	-	-	1,928,665	1,929,308	-	55,723	-	-	55,723	182,729	378,170	560,899
0999	0999	5,413,531	1,529	-	-	-	1,529	-	132,817	-	1,004,227	1,137,044	435,522	(196,917)	238,605
	TOTAL	<u>\$ 6,333,899,648</u>	<u>\$ 1,791,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,494,521</u>	<u>\$ 135,286,344</u>	<u>\$ -</u>	<u>\$ 155,394,578</u>	<u>\$ -</u>	<u>\$ 133,494,521</u>	<u>\$ 288,889,099</u>	<u>\$ 509,575,758</u>	<u>\$ -</u>	<u>\$ 509,575,758</u>

See notes to schedule of employer allocations and schedule of pension amounts by employer.

Ohio Police and Fire Pension Fund

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Note 1. Nature of Entity

The Ohio Police and Fire Pension Fund (OP&F) is a cost-sharing, multiple employer public employee retirement system and was created by the Ohio General Assembly in 1965, replacing 454 separate local police and firefighter relief and pension funds in Ohio. OP&F began operating as a statewide retirement fund on January 1, 1967. On that date, local pension funds transferred their assets and liabilities to OP&F. Assets transferred to OP&F totaled approximately \$75 million, while the OP&F actuary computed the liabilities accrued to 1966 at approximately \$490 million. Employers began paying the remaining unfunded accrued liability in 1969 over a 67-year period. As of December 31, 2016 the balance totaled \$22.8 million.

OP&F is governed by Chapter 742 of the Ohio Revised Code. These statutes assign the authority to establish and amend the benefit provisions of the plan to the State Legislature. The operation of OP&F and the direction of its policies are the responsibility of the Board of Trustees of OP&F. The OP&F Board is responsible for the general administration and management of OP&F. The Board of Trustees is composed of nine members: two active representatives of police departments, two active representatives of fire departments, one retired police officer and one retired firefighter. The Board also includes three statutory members. Each statutory member – one appointed by the Governor of Ohio, one by the Ohio Treasurer of State, and one appointed jointly by the Ohio Senate President and Ohio Speaker of the House of Representatives – must have professional investment expertise.

Defined benefit plan: A traditional defined benefit plan was established in 1965 (the Plan). A summary of the benefit provisions can be found in OP&F's comprehensive annual financial report (CAFR) Notes to the Financial Statements. OP&F's CAFR can be accessed on their website at www.op-f.org.

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the OP&F plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Board of Trustees sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2016, employees were required to contribute 12.25%. The Police employers were required to contribute 19.5% of member payroll while the fire employers contributed 24% of member payroll. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2016 contributions for each employer and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for all OP&F employers. The pension expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, amortization of the change in proportionate share, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The pension expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

Measurement focus and basis of accounting: The financial transactions are recorded using the economic resources measurement focus and the accrual basis of accounting. Employer contributions are recognized as revenue when due pursuant to statutory or contractual requirements.

Ohio Police and Fire Pension Fund

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Note 2. Summary of Significant Accounting Policies (Continued)

Use of estimates: The preparation of the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (Schedules) in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts, and changes therein, and disclosures. Actual results could differ from those estimates and differences could be material.

Basis of allocation: In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2016 are appropriate as the allocation basis because they are representative of future contributions.

Note 3. Contributions

The fiscal year 2016 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to OP&F's fiscal year 2016 CAFR as follows:

Defined benefit plan employer contributions	\$ 454,745,371
Special funding entity	398,161
Total contributions - schedule of employer allocations	<u><u>\$ 455,143,532</u></u>

Employer contributions to the Health Care Fund represent an allocation of 0.5% of the employers' 19.5% Police and 24.0% contribution of payroll to the Plan.

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2016 is 6.10 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

Ohio Police and Fire Pension Fund

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Note 4. Deferred Outflows and Deferred Inflows (Continued)

The future amortization of current year deferred outflows and inflows at December 31, 2016 is as follows:

	Deferred Outflows**	Deferred Inflows**
2017	\$ 351,338	\$ 38,848,645
2018	351,338	38,848,645
2019	351,338	38,848,645
2020	351,338	38,848,642
2021	351,338	-
2022	35,133	-
	<u>\$ 1,791,823</u>	<u>\$ 155,394,577</u>

** The tables above do not include deferred outflows/inflows from previous years. Refer to previous year reports to calculate the cumulative deferred outflows/inflows for financial reporting purposes. The change in proportionate share of contributions as reflected on the Schedule of Pension Amounts by Employer results in deferred outflows and inflows. These amounts will be amortized at the employer level over the average expected remaining service life of all members.

Note 5. Pension Expense

The components of pension expense for the year ended December 31 2016 are:

Service cost	\$ 273,592,476
Interest on the total pension liability	1,570,560,385
Employee contributions	(268,594,295)
Projected earnings on plan investments	(1,046,337,266)
Pension plan administrative expenses	18,851,765
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	351,338
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	(38,848,645)
Total Pension Expense - Schedule of Pension Amounts by Employer	<u>509,575,758</u>
Recognition of beginning deferred outflows of resources as pension expense	275,718,733
Recognition of beginning deferred inflows of resources as pension expense	(3,480,498)
Total Pension Expense	<u>\$ 781,813,993</u>

Ohio Police and Fire Pension Fund

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Note 6. Net Pension Liability and Actuarial Information – Defined Benefit Plans

The net pension liability (NPL) is the portion of the actuarial present value of projected benefit payments related to past periods. The NPL for the employers is based on the allocation percentages from the Schedule of Employer Allocations.

The components of the net pension liability as of December 31, 2016 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Liability (Surplus) (a)-(b)	Total Pension Liability (b)/(a)
Pension funds	\$ 20,016,288,888	\$ 13,682,389,240	\$ 6,333,899,648	68.36%

The activity related to the net pension liability for fiscal year 2016 is set forth in the following table:

Net pension liability, January 1, 2016	\$ 6,433,070,176
Total pension expense	781,813,993
Change in deferred outflows of resources	(273,926,909)
Change in deferred inflows of resources	(151,914,080)
Employer contributions	(455,143,532)
Net pension liability, December 31, 2016	<u>\$ 6,333,899,648</u>

The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing retirement plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation are presented below:

Valuation Date	January 1, 2016, with actuarial liabilities rolled forward to December 31, 2016
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2011
Investment Rate of Return	8.25%
Cost of Living Increases (COLA)	3% simple; 2.6% simple for increases based on the lesser of the Increase in CPI and 3 %.
Salary increases	4.25% to 11%
Payroll growth	Inflation rate of 3.25 percent plus productivity increase rate of 0.5 percent

Ohio Police and Fire Pension Fund

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Note 6. Net Pension Liability and Actuarial Information – Defined Benefit Plans (Continued)

Mortality Assumptions Rates of death are based on the RP2000 Combined Table, age-adjusted as follows. For active members, set back six years. For disability retirements, set forward five years for police and three years for firefighters. For service retirements, set back zero years for police and two for firefighters. For beneficiaries, set back zero years. The rates are applied on a fully generational basis, with a base year of 2009, using mortality improvement Scale AA.

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in OP&F's Statement of Investment Policy. A forecasted rate of inflation serves as a baseline for the return expected. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes.

Best estimates of the long-term expected real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2016 are summarized below:

<u>Asset Class</u>	Target Allocation	Long-Term Expected Real Rate of Return
Cash and cash equivalents	0.00%	0.00%
Domestic equity	16.00%	5.21%
Non - U.S. equity	16.00%	5.40%
Core fixed income*	20.00%	2.37%
Global inflation protected securities*	20.00%	2.33%
High yield	15.00%	4.48%
Real estate	12.00%	5.65%
Private markets	8.00%	7.99%
Real assets	5.00%	6.87%
Master limited partnerships	8.00%	7.36%

Note: Assumptions are geometric

*Levered 2x

OP&F's Board of Trustees has incorporated the risk parity concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return and creating a more risk-balanced portfolio based on the relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.20 times due to the application of leverage in certain fixed income asset classes.

Ohio Police and Fire Pension Fund

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer

Note 6. Net Pension Liability and Actuarial Information – Defined Benefit Plans (Continued)

Total pension liability was calculated using the discount rate of 8.25 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8.25 percent. Based on those assumptions, OP&F's fiduciary net position was projected to be available to make all future benefit payment of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Net pension liability is sensitive to changes in the discount rate. To illustrate the potential impact, the following table presents the net pension liability calculated using the discount rate of 8.25 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower, 7.25 percent, or one percentage point higher, 9.25 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	7.25%	8.25%	9.25%
Total pension liability	\$ 22,118,393,001	\$ 20,016,288,888	\$ 18,234,727,093
Plan fiduciary net position	13,682,389,240	13,682,389,240	13,682,389,240
Net pension liability	\$ 8,436,003,761	\$ 6,333,899,648	\$ 4,552,337,853



Dave Yost • Auditor of State

OHIO POLICE AND FIRE PENSION FUND

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 26, 2017**